



**Michael J. Wood**  
Vice President, Controller and  
Chief Accounting Officer  
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**Raytheon Company**  
870 Winter Street  
Waltham, Massachusetts  
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June 20, 2011

**Via EDGAR Filing and U.S. Mail**

Mr. Lyn Shenk  
Branch Chief  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street NE, Mail Stop 3561  
Washington, DC 20549

**RE: Raytheon Company Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 23, 2011**  
**File No. 001-13699**

Dear Mr. Shenk:

This letter is in reference to your letter dated June 20, 2011 containing comments of the Staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission on Raytheon Company's ("the Company") Form 10-K for the fiscal year ended December 31, 2010. Pursuant to my telephone call on June 20 with Doug Jones of your office, the Company requires additional time to respond fully to the Staff's comments and has therefore requested an extension of time to respond. I am confirming that, in accordance with my discussion with Mr. Jones, the Company anticipates responding to the comments contained in your June 20 letter on or before July 27, 2011.

If you have any questions, please do not hesitate to contact me at 781-522-5833.

Respectfully,

/s/ Michael J. Wood

Michael J. Wood  
Vice President, Controller, and Chief Accounting Officer

cc: William H. Swanson  
David C. Wajsgras  
Jay B. Stephens