

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3561

September 19, 2017

Brian P. Colan Vice President and Chief Accounting Officer Lockheed Martin Corporation 6801 Rockledge Drive Bethesda, MD 20817

Re: Lockheed Martin Corporation

Registration Statement on Form S-4

Filed September 12, 2017

File No. 333-220431

Dear Mr. Colan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure