

April 12, 2024

Jesus Malave
Chief Financial Officer
Lockheed Martin Corp.
6801 Rockledge Drive
Bethesda, MD 20817

Corp.

Fiscal Year Ended December 31, 2023

Re: Lockheed Martin

Form 10-K for

File No. 001-11437

Dear Jesus Malave:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Manufacturing