

October 18, 2022

James D. Taiclet
Chief Executive Officer
Lockheed Martin Corporation
6801 Rockledge Drive
Bethesda, MD 20817

Corporation

Statement on Schedule 14A

2022

Re: Lockheed Martin

Definitive Proxy

Filed March 11,

File No. 001-11437

Dear James D. Taiclet:

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

Disclosure Review Program