

Lockheed Martin Corporation  
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**Stephen M. Piper**  
Vice President and Associate General Counsel, Corporate

22 March 2013

Filed Via Edgar

John Dana Brown, Esq.  
Attorney-Advisor  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Lockheed Martin Corporation**  
**Registration Statement on Form S-4**  
**Filed 28 February 2013**  
**File No. 333-186960**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed 28 February 2013**  
**File No. 001-11437**

Dear Mr. Brown:

Lockheed Martin Corporation ("Lockheed Martin") advises the Staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission that Lockheed Martin has received the Staff's letter, dated 20 March 2013 (the "Comment Letter"), regarding the Staff's review of Lockheed Martin's Registration Statement on Form S-4 and Annual Report on Form 10-K for the fiscal year ended December 31, 2012. The Comment Letter requests that Lockheed Martin respond within ten (10) business days, or inform the Staff of when Lockheed Martin will provide a response.

As discussed between Mr. Christopher J. Gregoire of Lockheed Martin and Mr. Doug Jones of the Staff, Lockheed Martin requests until Friday, 5 April 2013, an additional two (2) business days, to respond to the Comment Letter due to the limited availability of certain members of Lockheed Martin's management team. If this request is not acceptable, please do not hesitate to contact me at (301) 897-6052.

Sincerely,

/s/ Stephen M. Piper  
Stephen M. Piper  
Vice President & Associate General Counsel

cc: Aamira Chaudhry  
Doug Jones  
J. Nolan McWilliams