

December 22, 2005

Via Facsimile

Mr. Martin T. Stanislav
Vice President and Controller
Lockheed Martin Corporation
6801 Rockledge Drive
Bethesda, Maryland 20817-1877

RE: Lockheed Martin Corporation
Form 10-K: For the Year Ended December 31, 2004
File Number: 001-11437

Dear Mr. Stanislav:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Mr. Robert J. Stevens, President and Chief Executive Officer
Mr. Christopher E. Kubasik, Chief Financial Officer