

**Kerri R. Morey**  
Vice President and Associate General Counsel

September 8, 2022

**VIA EDGAR**

Mr. Christopher Dunham  
Ms. Barbara Jacobs  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
Washington, D.C. 20549

**Re: Lockheed Martin Corporation  
Definitive Proxy Statement on Schedule 14A  
Filed March 11, 2022  
File No. 001-11437**

Dear Mr. Dunham and Ms. Jacobs:

We are in receipt of your letter dated September 2, 2022, regarding your review of our definitive proxy statement for the Lockheed Martin Corporation 2022 annual meeting. We confirm that, as appropriate, we will enhance our future proxy disclosures as requested in your letter. Please feel free to contact me at (301) 897-6464 if you have any questions.

Sincerely,

/s/ Kerri R. Morey

Kerri R. Morey  
Vice President and Associate General Counsel

cc: Glenn C. Campbell, Hogan Lovells US LLP