

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

September 25, 2017

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Julie Griffith

Re: Lockheed Martin Corporation
Registration Statement on Form S-4 (File No. 333-220431)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Lockheed Martin Corporation, a Maryland corporation (the "Corporation"), hereby requests that the Securities and Exchange Commission (the "Commission") accelerate the effective date of its Registration Statement on Form S-4 (File No. 333-220431) (the "Registration Statement") and declare the Registration Statement effective as of September 27, 2017 at 9:30 AM, Washington, D.C. time, or as soon thereafter as practicable.

Please call the undersigned at (301) 897-6052 or Jean Blackerby of Hogan Lovells US LLP at (202) 637-5834 with any questions.

LOCKHEED MARTIN CORPORATION

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

cc: Glenn C. Campbell
Hogan Lovells US LLP