



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 7, 2022

David F. Keffer  
Chief Financial Officer  
Northrop Grumman Corp.  
2980 Fairview Park Drive  
Falls Church, VA 22042

**Re: Northrop Grumman Corp.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 1, 2022**  
**File No. 001-16411**

Dear David F. Keffer:

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