



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2018

Christopher D. Kastner  
Chief Financial Officer  
Huntington Ingalls Industries, Inc.  
4101 Washington Avenue  
Newport News, Virginia 23607

**Re: Huntington Ingalls Industries, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Form 8-K furnished May 3, 2018**  
**File No. 001-34910**

Dear Mr. Kastner:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 8-K furnished May 3, 2018

Exhibit 99.1, page 8

1. Please revise your reconciliation of segment operating income on page 9, to begin with the GAAP measure, rather than the non-GAAP measure. Refer to Question 102.10 of the updated Non-GAAP Compliance and Disclosure Interpretations. Exhibit 99.2 should be similarly revised.

In closing, 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.

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You may contact Heather Clark at 202-551-3624 or Claire Erlanger at 202-551-3301 with any questions.

Division of Corporation Finance  
Office of Transportation and Leisure