



DIVISION OF
CORPORATION FINANCE

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

May 2, 2017

Bruce L. Tanner
Chief Financial Officer
Lockheed Martin Corporation
6801 Rockledge Drive
Bethesda, Maryland 20817-1877

Re: Lockheed Martin Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 9, 2017
File No. 001-11437

Dear Mr. Tanner:

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,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure