



DIVISION OF
CORPORATION FINANCE

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

April 12, 2024

Jesus Malave
Chief Financial Officer
Lockheed Martin Corp.
6801 Rockledge Drive
Bethesda, MD 20817

Re: Lockheed Martin Corp.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-11437

Dear Jesus Malave:

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
Office of Manufacturing