



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