

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

October 24, 2017

David W. Thompson Chief Executive Officer Orbital ATK, Inc. 45101 Warp Drive Dulles, Virginia 20166

> Re: Orbital ATK, Inc. Preliminary Proxy Statement on Schedule 14A Filed October 2, 2017 File No. 001-10582

Dear Mr. Thompson:

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/ Laura Nicholson

Laura Nicholson Special Counsel Office of Transportation and Leisure

cc: John Beckman Hogan Lovells US LLP