

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

DIVISION OF CORPORATION FINANCE

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