

Northrop Grumman 2980 Fairview Park Drive Falls Church, Virginia 22042-4511 northropgrumman.com

October 5, 2022

**VIA EDGAR** 

United States Securities and Exchange Commission Division of Corporation Finance Disclosure Review Program Attn: Barbara Jacobs Christopher Dunham 100 F Street NE Washington, D.C. 20549

## RE: Northrop Grumman Corporation Definitive Proxy Statement on Schedule 14A Filed April 1, 2022 File No. 001-16411

Dear Ms. Jacobs and Mr. Dunham:

We have received the letter dated September 21, 2022 from the Staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") to Northrop Grumman Corporation (the "Company", "we", "us", or "our").

We appreciate the Staff's comments and are committed to updating our future proxy statement disclosures to address the topics discussed in the comment letter.

If you would like to speak with us about any of these matters, please do not hesitate to call Jennifer McGarey, Corporate Vice President and Secretary at (703) 280-4011.

Very truly yours,

/s/ David F. Keffer

David F. Keffer Corporate Vice President and Chief Financial Officer

Cc: Kathy J. Warden Sheila C. Cheston