Kenneth L. Bedingfield Chief Financial Officer Northrop Grumman Corporation 2980 Fairview Park Drive Falls Church, Virginia 22042

> Re: Northrop Grumman Corporation Form 10-K for the Fiscal Year Ended December 31, 2017 Filed January 29, 2018 File No. 001-16411

Dear Mr. Bedingfield:

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

Transportation and Leisure