

May 4, 2022

Kathy Warden
Chief Executive Officer
Northrop Grumman Corp.
2980 Fairview Park Drive
Falls Church, Virginia 22042

Corp.
Statement on Form S-4
2022

Re: Northrop Grumman
Registration
Filed April 28,
File No. 333-264549

Dear Ms. Warden:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

C. Daniel Haaren