



**KPMG LLP**  
**Consumer & Industrial Markets**  
St James' Square  
Manchester M2 6DS  
United Kingdom

Tel +44 (0) 161 246 4152  
Fax +44 (0) 161 246 4040  
DX 724620 Manchester 42

The Directors  
c/o Mr F Brinksman  
Elbit Systems UK Limited  
Cairo Mill  
Waterhead  
Oldham  
OL4 3JA

Our ref ph/002

27 November 2008

Dear Sirs

**Statement to Elbit Systems UK Limited (no. 05241591) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

*KPMG LLP*

KPMG LLP

