

ELBIT SYSTEMS LTD  
Form 20-F/A  
April 12, 2011

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

FORM 20-F/A

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934  
for the fiscal year ended December 31, 2010  
Commission File No. 0-28998

ELBIT SYSTEMS LTD.

(Exact name of registrant as specified in its charter and translation of registrant's name into English)

Israel

(Jurisdiction of incorporation or organization)

Advanced Technology Center, Haifa 31053, Israel  
(Address of principal executive offices)

Joseph Gaspar  
c/o Elbit Systems Ltd.  
P.O. Box 539  
Advanced Technology Center  
Haifa 31053

Israel

Tel: 972-4-831-6404

Fax: 972-4-831-6944

E-mail: j.gaspar@elbitsystems.com

(Name, telephone, e-mail and/or facsimile number and address of Company contact person)

Securities registered or to be registered pursuant to Section 12(b) of the Act:  
Ordinary Shares, nominal value 1.0 New Israeli Shekels per share  
(Title of Class)

The NASDAQ Global Select Market  
(Name of each Exchange on which registered)

Securities registered or to be registered pursuant to Section 12(g) of the Act:  
Not Applicable

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:  
Not Applicable

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 42,693,340 Ordinary Shares

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Indicate by check mark whether the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes  No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

Yes  No

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act (Check One).

Large accelerated filer  Accelerated filer  Non-accelerated filer

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing.

U.S. GAAP  International Financial Reporting Standards as issued by the International Accounting Standards Board  Other

If "Other" has been checked in response to the previous question, indicate by check mark which financial statement item the registrant has elected to follow.

Item 17  Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

Explanatory Note

This Amendment No. 1 to the Annual Report on Form 20-F for the fiscal year ended December 31, 2010 originally filed with the Securities and Exchange Commission on March 15, 2011 ("2010 Form 20-F"), is being filed solely for the purposes of furnishing Interactive Data File disclosure as Exhibit 101 in accordance with Rule 405 of Regulation S-T. This Exhibit was not previously filed.

Other than as expressly set forth above, this Form 20-F/A does not, and does not purport to, amend, update or restate the information in any other item of the 2010 Form 20-F, or reflect any events that have occurred after the 2010 Form 20-F was originally filed.

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PART III

ITEM 19. EXHIBITS

The exhibits listed on the Exhibit Index hereof are filed herewith in response to this Item.

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Exhibits

101 The following financial information from Elbit Systems Ltd. Annual Report on Form 20-F for the year ended December 31, 2010, filed with the SEC on March 15, 2010, formatted in Extensible Business Reporting Language (XBRL): (i) Consolidated Balance Sheets as of December 31, 2009 and 2010, (ii) Consolidated Balance Sheets (Parenthetical) as of December 31, 2009 and 2010, (iii) Consolidated Statements of Income for the years ended December 31, 2008, 2009 and 2010, (iv) Consolidated Statements of Shareholders' Equity for the years ended December 31, 2008, 2009 and 2010, (v) Consolidated Statements of Shareholders' Equity (Parenthetical) for the years ended December 31, 2008, 2009 and 2010, (vi) Accumulated Other Comprehensive Loss Net of Taxes for the years ended December 31, 2008, 2009 and 2010 (vii) Consolidated Statements of Cash Flows for the years ended December 31, 2008, 2009 and 2010, and (viii) Notes to the Consolidated Financial Statements.

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SIGNATURES

The Company hereby certifies that it meets all of the requirements for filing on Form 20-F/A and that it has duly caused and authorized the undersigned to sign this annual report on its behalf.

Date: April 11, 2011

ELBIT SYSTEMS LTD.

By:	/s/ JOSEPH ACKERMAN
Name:	Joseph Ackerman
Title:	President and Chief Executive Officer (Principal Executive Officer)