



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2012

Via Email

Mr. Joseph Gaspar, CFO  
Elbit System Ltd.  
P.O. Box 539  
Advanced Technology Center  
Haifa 31053 Israel

**Re: Elbit Systems Ltd.  
Form 20-F for the year ended December 31, 2010  
Filed March 15, 2011  
File No. 000-28998**

Dear Mr. Gaspar:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey  
Accounting Branch Chief