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November 13, 2006

Mr. Victor Rostow  
Office of the Secretary of Defense  
Defense Reconstruction Support Office

Dear Mr. Rostow:

Attached please find KPMG LLP's (KPMG) revised final deliverable submitted under contract number W74V8H-06-C-0034 related to follow-up procedures on non-competitively awarded contracts funded from the Development Fund for Iraq. KPMG's revised deliverable is provided in English and Arabic language versions in accordance with the contract requirements.

This revised final report incorporates clarification to questions raised during the October 2006 meeting in Paris, France with the International Advisory and Monitoring Board related to specific contracts included in KPMG's assessment that were funded through third party Letters of Credit. Additionally, clarification is noted under one contract related to the specific Iraqi Ministry associated with the purchase of vehicles and ambulances.

These revised reports are solely for your information and use. KPMG disclaims any liability incurred by or suffered against KPMG associated with the unauthorized use of these reports by a third party.

Very truly yours,

KPMG LLP

A handwritten signature in black ink, appearing to read 'John Van Meter', is written over the printed name.

John Van Meter

***Managing Director***

- Attachments:
1. Revised Final Report (English language version) – *Follow-up Analysis on Non- competitively Awarded Contracts Funded From the Development Fund for Iraq*
  2. Revised Final Report (Arabic language version) – *Follow-up Analysis on Non- competitively Awarded Contracts Funded From the Development Fund for Iraq*