



Below is Force Protection's presentation of the reconciliation of the differences between the non-GAAP financial measure disclosed during the investor presentation on May 29, 2008 with the most comparable financial measure calculated and presented in accordance with GAAP.

We anticipate that our consolidated statement of operations included in our Annual Report on Form 10-K for the year ended December 31, 2007 will report net sales of approximately \$875 million, representing an increase of approximately \$679 million from net sales of \$196 million for the year ended December 31, 2006. The increase in net sales was primarily due to contracts awarded under the United States military's Mine Resistant Ambush Protected ("MRAP") vehicle program. Although revenues increased significantly in 2007, we do not expect our net income to be significantly different than the net income of \$16.6 million that we reported for the year ended December 31, 2006.

We anticipate that our consolidated statement of operations included in our Quarterly Report on Form 10-Q for the three month period ended March 31, 2008 will report net sales of approximately \$400 million.

The competitive MRAP vehicle program contract awarded to us, subject to the joint venture agreement with General Dynamics Land Systems, Inc. ("GDLS"), has not been novated from us to Force Dynamics as of March 31, 2008. Therefore, we are responsible for and required to account for and report all revenues and related costs associated with this contracts. This accounting has no effect on our overall net income, but grosses up net sales and cost of sales as a result of GDLS' participation in the work orders for the MRAP contract. Vehicles produced by our joint venture partner are purchased by us from them at the sales price we sell the vehicles to the U.S. military, resulting in a zero gross profit for such sales. Approximate amounts expected to be included in our consolidated statement of operations for the month period ended March 31, 2008 related to GDLS' participation in these contracts are as follows:

(in millions)	Three months ended March 31, 2008 (unaudited) (as reported, GAAP)	Three months ended March 31, 2008 (unaudited) (as adjusted, non-GAAP)
Net sales	\$ 400	\$ 200

### Safe Harbor Language

Certain statements in this presentation, including, without limitation, statements relating to the Company's expectations about net sales for the year ended December 31, 2007 and net sales for the three month period ended March 31, 2008 and expectations for net income for the same periods, expectations or opinions, and all other statements in this presentation, other than historical facts, are forward-looking statements, as such term is defined in the Securities Exchange Act of 1934, as amended, which are intended to be covered by the safe harbors created thereby. Forward-looking statements are subject to risks and uncertainties, are subject to change at any time and may be affected by various factors that may cause actual results to differ materially from expected or planned results. These statements are subject to numerous risks and uncertainties, including but not limited to the risks detailed in the Company's Annual Report on Form 10-K for the year ended December 31, 2006 and the Quarterly Form 10-Q for the three months ended September 30, 2007 and other reports filed by the Company with the Securities and Exchange Commission.