May 25, 2017

Mrs. Kemi Adeosun
Honorable Minister of Finance
Federal Ministry of Finance
Finance Headquarters
Central Business District
Abuja, FCT Federal Republic of Nigeria

Re: IDA Financing 46670-NG (Public Sector Governance Reform and Development Project)
Second Amendment to the revised disbursement letter dated June 29, 2012
Additional Instructions: Disbursement

Excellency:

I refer to the Finance Agreement ("Agreement") between the Republic of Nigeria ("Recipient") and the International Development Association ("the Association"), for the above-referenced project dated June 29, 2012. I also refer to the First Revision of this Disbursement Letter dated November 19, 2012. The Agreement provides that the Association may issue additional instructions regarding the withdrawal of the proceeds of Financing 46670-NG ("Financing"). This amendment to the letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.

The purpose of the Second Amendment is to add a new Designated Account to be managed by the Abia State. The related sections of the Disbursement letter are amended as follows:

II. Withdrawal of Grant Proceeds

(vi) Advances

- **Type of Designated Accounts subsection 5.3):**
  Designated Account (G) to be managed by Abia State for expenditures under Parts A, B and C: Segregated

- **Ceiling (subsection 6.1):** USD 500,000

All other provisions and attachments in the disbursement letter dated June 29, 2012 and the First Amendment dated November 19, 2012, shall remain in force and effect.
If you have any queries in relation to the above, please contact Faly Diallo, Finance Officer at WFALD-AFR@worldbank.org using the above reference.

Very truly yours,

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Faly Diallo
Finance Officer
Loan Operations