Mrs. Anastasia Mabi Daniel-Nwosu,  
Permanent Secretary  
Federal Minister of Finance  
Abuja

Excellency:

Re: Multi-Donor Trust Fund Grant for the Extractive Industries Transparency Initiative  
NIGERIA: Extractive Industries Transparency Post Compliance Grant Project  
Trust Fund Grant Number TF014025  
Second Amendment to the Grant Agreement

We refer to the Letter of Agreement ("Agreement") for the above-mentioned project countersigned on March 15, 2011 ("Project"), between the Federal Republic of Nigeria ("Recipient") and the International Bank for Reconstruction and Development/International Development Association ("World Bank"), as amended. We also refer to your letter dated June 10, 2011 requesting additional funding for the Project.

Please note that capitalized terms used in this amendment letter ("Amendment Letter") and not otherwise defined herein have the meaning ascribed to them in the Agreement.

We are pleased to inform you that the World Bank accedes to your request and agrees to amend the Agreement as follows:

1.

The preamble to the Agreement in paragraph one of the first page of the Agreement is amended to read as follows:

"In response to the request for financial assistance made on behalf of the Federal Republic of Nigeria ("Recipient"), I am pleased to inform you that the International Bank for Reconstruction and Development/International Development Association ("World Bank"), acting as administrator of grant funds provided by Australia, Belgium, Canada, Denmark, the European Commission, Finland, France, Germany, Japan, the Netherlands, Norway, Spain, Switzerland, the UK and the USA (the "Donors") under the Multi Donor Trust Fund for the Extractive Industry Transparency Initiative (MDTF-EITI), proposes to extend to the Recipient a grant in an amount not to exceed one million two hundred eighty five thousand United States Dollars (US$1,285,000 ("Grant") on the terms and conditions set forth and referred to in this letter agreement (the "Agreement"), which includes the attached Annex, to assist in the financing of the project described in the Annex ("Project")..."
2. The table in Section 3.0.1 of the Annex to the Agreement is amended to read as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Grant Allocated expressed in USD</th>
<th>Percentage of Expenditures to be Financed Inclusive of Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, Training, Operating Costs and non-consultants' services</td>
<td>1,285,000</td>
<td>100%</td>
</tr>
<tr>
<td>TOTAL AMOUNT</td>
<td>1,285,000</td>
<td></td>
</tr>
</tbody>
</table>

Please confirm your agreement with the foregoing amendments by signing and dating this Amendment Letter in the spaces provided below. Henceforward, all other provisions of the Letter Agreement, except as amended through this Amendment Letter shall remain in full force and effect. This Amendment Letter shall be executed in two counterparts each of which shall be an original.

Upon confirmation, please return one fully executed original to us. The provisions set forth in this Amendment Letter shall become effective as of the date of countersignature upon receipt by the World Bank of the countersigned original of this Amendment Letter.

Very truly yours,

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
INTERNATIONAL DEVELOPMENT ASSOCIATION

By

[Signature]

Marie Francoise Marie-Nelly
Country Director for Nigeria
Africa Region

AGREED:

FEDERAL REPUBLIC OF NIGERIA

By

[Signature]

Authorized Representative

Name: Haruna Mohammed

Title: Director

Date: 29/6/2015
Copy to: Mr. Ihechuku Madubuike
For Permanent Secretary
Federal Ministry of Finance
Abuja, Federal Republic of Nigeria

Mrs. Zainab Ahmed
Executive Secretary
Nigeria Extractive Industries Transparency Initiative
40 Jimmy Carter Street, off Yakubu Gowon Crescent
Asokoro, Abuja, Federal Republic of Nigeria