January 30, 2014

His Excellency
Minister of Finance
Ministry of Finance
Ilyinka Street 9
109097 Moscow
Russian Federation

Excellency:

Re: IBRD Loan 8197-RU (Forest Fire Response Project)
Second Amendment of Additional Instructions: Disbursement

We refer to the individual letter titled Additional Instructions: Disbursement ("Disbursement Letter") dated July 8, 2013, as restated, for the aforementioned Loan extended to the Russian Federation (the "Borrower"). We would like to inform you that we propose that the Disbursement Letter is amended to remove the Bank’s requirement for submission of the list of payments against contracts that are subject to the Bank’s prior review (Attachment 4 to the Disbursement Letter), since this information will be captured and clearly identified in the "Records" and/or "Statements of Expenditures" evidencing eligible expenditures, as applicable. Accordingly:

1. Section III. Reporting on Use of Loan Proceeds, (i) Supporting Documentation (section 4) is amended to read as follows:

- For requests for Reimbursement and for Reporting Eligible Expenditures Paid from the Designated Account:
  - Summary Sheets or Records (Attachment 3A) evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for payments for:
    - Goods under contracts valued at USD 500,000 equivalent or more;
    - Works under contracts valued at USD 500,000 equivalent or more;
    - Individual Consultants under contracts valued at USD 50,000 equivalent or more;
    - Consulting Firms and Technical Services under contracts valued at USD 100,000 equivalent or more, including those financed from Operating Costs;
  - "Statement of Expenditure (SOE)" in the form attached (Attachment 3B) for all other payments made for eligible expenditures under contracts below the above SOE thresholds;
A Designated Account activity reconciliation statement and Bank Statement should be submitted with each withdrawal application reporting on the use of Loan proceeds paid from the Designated Account.

Payments made against contracts subject to the World Bank’s Prior Review will be captured and clearly identified in the “Records” and/or “Statements of Expenditures” evidencing eligible expenditures, as applicable, by providing relevant information under the columns “WB Contract Number” and “Date of No Objection” on the “Records” (“Summary Sheet”) and/or “Statements of Expenditures”.

- For requests for Direct Payment: records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices.

2. Attachment 4 to the Disbursement Letter is deleted from the List of Attachments to the Disbursement Letter; and

3. Attachment 3B to the Disbursement Letter is amended to read as set forth in the attachment to this Letter.

All other provisions of the Disbursement Letter remain in full force and effect. The above-mentioned amendment to the Disbursement Letter shall become effective as of the date of this Amendment Letter.

Yours sincerely,

Jasna Mestnik
Finance Officer
Loan Department

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT

Prepared by: Jasna Mestnik - CTRLA
Cleared with and cc: Julie Rieger - Country Lawyer - LEGLE
Angela G. Armstrong - Task Team Leader – ECSEN
<table>
<thead>
<tr>
<th>Supplier’s Name</th>
<th>WB Contract Number</th>
<th>Supplier’s Country</th>
<th>Type of Good or Service (CW/GO/CSIOP)</th>
<th>Currency and Amount of Contract (Including Amendments)</th>
<th>Payment/Invoice Number</th>
<th>Amounts paid to Supplier in this Application</th>
<th>Date of Payment</th>
<th>% Financed by IBRD/ID A/TF</th>
<th>Amount Eligible in this Application (Col 7 x 9)</th>
<th>Rate of Exchg.</th>
<th>Date of Withdrawal from Designated Account</th>
<th>Amount Withdrawn from Designated Account (Col 10/11)</th>
<th>Date of Objection (as applicable for WB prior review contracts)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Totals**