Letter to Management for Auditing
the Financial Statements for
the period from January 1, 2015 till March 31, 2016

Talal Abu-Ghazaleh & Co.
Certified Public Accountants
Ramallah, June 21, 2015

To: M/s the Palestinian Ministry of Finance
Ramallah - Palestine

Subject: Management letter for auditing “Second Land Administration Project
“LAP II” for the period from January 1, 2015 till March 31, 2016

We have audited the financial statements of “Second Land Administration Project
“LAP II” funded by the International Development Association and Co-Financed by
the Government of the Republic of Finland. In planning and performing our audit of the
Project, we considered the internal control structure of LAP II in order to determine
our auditing procedures for expressing our opinion on the financial statements and not
to provide assurance on the internal control structure. We noted no matters involving
the internal control structure and its operations that we consider to be material
weaknesses in accordance with the standards referred to above. This report is
comprised of one section, which contains recommendations related to certain
improvements in the existing systems and procedures noted in the current year.

Our consideration of the internal control structure was for the limited purpose of
expressing an opinion on the financial statements taken as a whole, and therefore would
not necessary disclosing all matters that might be reportable conditions. In addition,
because of inherent limitations in any internal control structure, errors or irregularities
may occur and not be detected by such control structure.

This report is intended solely for the information and use of the management and others
within the organization and should not be used for any other purpose.

We noted no matters involving the internal control structure and its operations that we
consider to be material weaknesses in accordance with the standards referred to above.
In addition, we did not find reportable conditions to be mentioned in this management
letter.

Finally, we would like to express our appreciation for the courtesy extended to us by
the responsible personnel in the Palestinian Land Authority (PLA), LAP II
management.

Truly yours

Talal Abu-Ghazaleh & Co.
License No. 251/1997

Jamal Milhem, CPA
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Executive Director