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Central Bank of Nigeria

Central Business District

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Garki, Abuja

Our Ref: TED/FEM//FPC/GEN/01/067/09

April 28, 2009

E-mail: ted@cenbank.org

TO ALL AUTHORISED DEALERS

FOREIGN EXCHANGE MARKET AUCTION NO. 44/2009

Further to our Circular Ref. No. TED/FEM/FPC/01/003/09 of 15th January 2009, the CBN hereby offers the amount of **USD100.00 million** (one hundred million United States dollars only) for sale at the Foreign Exchange Auction of Tuesday 28th April 2009.

Authorised Dealers are therefore invited to submit their customers' bids to the CBN Abuja at the addresses stipulated in the circular under reference between 9.00 a.m. and 10.00 a.m.

They are also reminded that their current accounts with the CBN must be adequately funded on the day of bidding and the accounts should remain funded at the time of disbursement, failing which the bids will be disqualified.

A handwritten signature in black ink, appearing to read 'Batari Musa'.

Batari Musa

Ag. Director

Trade & Exchange Department