



March 17, 2021

Francisca Cárdenas
Threshold Program Director
PRONACOM
5ta Avenida 5-55, Edificio Europlaza
Torre 4, Nivel 16, Oficina 1601, Zona 14
Guatemala City, Guatemala

Re: Implementation Letter: Use of the Audit Plan for Modifying Compact Audit Periods

Dear Ms. Cárdenas:

Reference is made to that Millennium Challenge Account Threshold Program Grant Agreement (the “*Threshold Agreement*”), dated April 8, 2015 and amended on February 12, 2016 and November 16, 2020, between the United States of America, acting through the Millennium Challenge Corporation (“*MCC*”), and the Republic of Guatemala, acting through its Government (the “*Government*”). Capitalized terms that are used, but not defined, in this letter have the meanings given to such terms in the Threshold Agreement.

Pursuant to authority at Section 4.11 of the Threshold Agreement, MCC issues this implementation letter to allow for modifications to the audit period for PRONACOM through the mutual agreement of the Parties. Due to the extension of the Program until October 31, 2021, MCC hereby approves PRONACOM’s request, dated March 12, 2021, to extend the final Audit Period to December 31, 2021. Therefore, the final Audit Period will be October 1, 2020 to December 31, 2021. Additionally, MCC hereby approves PRONACOM’s revised Audit Plan submitted on March 12, 2021.

Except as expressly set forth herein, nothing in this letter shall be deemed to amend or modify any other provision of the Threshold Agreement or any supplemental or related agreement. Please indicate your agreement with the terms of this letter by signing below and returning a copy to MCC’s Resident Threshold Director. If you have any questions, please do not hesitate to contact me.

Sincerely,

MILLENNIUM CHALLENGE CORPORATION

By:

John Wingle
MCC Resident Threshold Director, Republic of Guatemala

ACKNOWLEDGED AND AGREED:

PRONACOM



Francisca Cárdenas
Threshold Program Director, Pronacom

Date: March 17th, 2021

cc:

Claudia Pirela, Senior Program Officer, Fiscal Accountability, MCC
James Gerard, Managing Director, Threshold Programs, MCC
Thomas Kelly, Acting Vice President for Policy and Evaluation, MCC