

**ATTORNEY-GENERAL OF THE FEDERATION AND MINISTER OF JUSTICE**

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SGF/PS/CVJD/672/III

25<sup>th</sup> November, 2024

H.E. Bola Ahmed Tinubu, GCFR  
President  
Federal Republic of Nigeria  
State House  
Abuja.

*Your Excellency,*

**RE: OVERDEDUCTIONS ON PARIS AND LONDON CLUB LOANS ON THE ACCOUNTS OF STATES AND LOCAL GOVERNMENTS (1995-2002) – PAYMENT OF LEGAL/CONSULTANCY FEES TO NED NWOKO SOLICITORS AND LINAS INTERNATIONAL LIMITED – ISSUANCE OF NO OBJECTION**

I write to respectfully draw Your Excellency's kind attention to a letter dated 2<sup>nd</sup> July 2024 from the Chairman of the Nigeria Governors Forum (NGF) which made a case for the payment of outstanding balance of judgment debt in the sum of US\$396,615,901 in favour of Linas International Ltd ("Linas")/Senator Ned Nwoko. A copy of this letter is attached as *Annexure FMOJ1* for ease of reference.

2. I wish to note that the NGF letter above is seeking for compliance with the judgments in the following cases:

**A. LINAS INTERNATIONAL LTD & 235 ORS V. FEDERAL GOVERNMENT OF NIGERIA & 3 ORS - SUIT NO: FHC/ABJ/CS/130/13 –**

- i. Linas, as a consultant, in 2013 instituted the above case as a class action on behalf of the 774 Local Government Councils (LGCs), the 6 Area Councils (ACs) in the FCT and ALGON against the Federal Government of Nigeria (FGN) to recover the sum of \$3,188,079,505.96 (Three Billion, One Hundred and Eighty-Eight Million, Seventy-Nine Thousand, Five Hundred & Five Thousand Dollars, Ninety-Six Cents) being their share of the sums utilized by FGN (through direct

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- ii. deductions from the Federation Account without their concurrence) for financing of Nigeria's exit from the London-Paris Club debt.
- iii. Judgment was granted for the Plaintiffs on 3<sup>rd</sup> December, 2013 directing FGN to refund **\$3,188,079,505.96** to the LGCs & ACs, while 20% of the above judgment sum was to be paid to LINAS as consultancy fees. However, whilst full refunds were made to the LGCs & ACs, a part payment of **US\$241,000,000.00** was made in 2018 to Linas, thereby leaving an outstanding balance of **US\$396,615,107.19**.

**B. NED NWOKO SOLICITORS v. NIGERIA GOVERNORS FORUM & ORS - SUIT NO: FHC/ABJ/CS/148/17 -**

Consent Judgment was entered on 7<sup>th</sup> May 2017 for NGF to pay the Plaintiff (Senator Ned Nwoko) for services rendered to the States in the recovery of their funds in the Federation Account which FGN utilized in financing Nigeria's exit from the London-Paris Club debt. The outstanding amount was put at **US\$68,658,192.83**, in respect of which promissory notes were issued to Sen. Nwoko in September 2021 based on a presidential approval granted in January 2021.

3. I wish to note that the Nigerian Governors Forum had previously opposed the issuance of promissory notes or payment of Paris Club related claims. Consequently, the 36 States instituted a case before the Federal High Court to prevent FGN from deducting their funds to finance promissory notes that were issued to consultants engaged by NGF and ALGON. The case was dismissed while **APPEAL NO: CA/ABJ/CV/405/2022 - AG ABIA STATE & 35 STATES V. PRESIDENT, FEDERAL REPUBLIC OF NIGERIA & ORS** was filed. Other appeals were also filed to challenge the various judgments obtained by consultants and contractors; these includes **APPEAL NO: CA/ABJ/CV/840/2023 - ATTORNEY-GENERAL OF ABIA STATE & 35 ORS. V. LINAS INTERNATIONAL LIMITED & 239 ORS** - challenging the judgment sum awarded in favour of Linas in **SUIT NO: FHC/ABJ/CS/130/13**.

4. The NGF vide the above letter informed my office that upon a review of available documents and reports, it has confirmed that Linas and that Senator Nwoko were validly engaged by the States, LGCs & ACs, and that the duo discharged their obligations leading to the refunds. The new position canvassed in NGF's letter, as relates to Senator Nwoko/Linas, is as follows:

- i. Senator Nwoko originated the work done on the London - Paris club recoveries and is the only one who instituted court actions towards the recovery/refund exercise.

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- ii. NGF does not object to Senator Nwoko and Linas being paid the balance of their entitlements for work done on behalf of the States and Local Governments.
  - iii. NGF/States will commence the withdrawal of cases instituted by it to challenge the legitimacy of the claims in different courts.
5. In confirmation of the above, the NGF and Senator Nwoko/Linas have executed a Settlement Agreement, copy of which is attached as *Annexure FMOJ2*.
6. In addition to the foregoing, I wish to remark that the Economic and Financial Crimes Commission issued Investigation Reports in 2018, 2019, 2020 and an updated Report in August 2024 which all consistently confirmed that Senator Nwoko/Linas were duly engaged directly by States and Local Governments, as against other consultants/claimants who were either engaged by NGF or ALGON, and that the duo took steps leading to the refunds made to the States and Local Governments.

Notations:

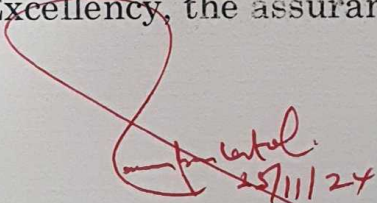
7. I respectfully invite Your Excellency to consider and note the following:
- a) The Nigeria Governors Forum has expressed no objection to the payment of US\$396,615,901 to Linas International Ltd, being outstanding balance of judgment debt in **LINAS INTERNATIONAL LTD & 235 ORS V. FEDERAL GOVERNMENT OF NIGERIA & 3 ORS - SUIT NO: FHC/ABJ/CS/130/13**, wherein the 774 Local Government Councils, 6 Area Councils in the FCT and ALGON obtained judgment against the Federal Government of Nigeria for the refund of **\$3,188,079,505.96**. Judgment was delivered on 3<sup>rd</sup> December 2013.
  - b) The Nigeria Governors Forum has confirmed that Senator Nwoko/Linas were validly engaged and are the only genuine consultants who worked for the refund of the deductions to the States.
  - c) In confirmation of the concurrence of the States to the payment due to Linas, the States and Senator Nwoko/Linas have executed a Settlement Agreement and filed Notices of Discontinuance/Withdrawal.
  - d) The Economic and Financial Crimes Commission issued Investigation Reports in 2018, 2019, 2020 and 2024 which consistently confirmed that Senator Nwoko/Linas were engaged directly by States and Local Governments, and did perform on the assignments.

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- e) The said sum of **US\$396,615,107.19** is to be deducted from the FAAC Allocations of the States/Local Governments who engaged Senator Nwoko/Linas.
- f) The judgment in favour of refunds to the Local Governments and payment of consultancy fee to Linas is subsisting and ought to be complied with in full.

Prayers:

8. In view of the foregoing, I wish to invite Your Excellency to consider the foregoing, and consequently:
- approve** the payment of the outstanding judgment debt sum of **US\$396,615,107.19** in favour of Linas International Limited.
  - direct** the Hon. Minister of Finance & Coordinating Minister of the Economy ("HMF/CME") to deduct the outstanding judgment debt sum of **US\$396,615,107.19** from the FAAC allocations of the States/Local Governments who engaged the company or from other available sources as the HMF/CME may deem appropriate.
9. Please accept, Your Excellency, the assurance of my warm regards.

  
**LATEEF O. FAGBEMI, SAN**  
*Attorney – General of the Federation  
and Minister of Justice.*