

**SECOND NOTICE OF AMENDMENT**

**CHANGE THE FINAL ACCEPTANCE DATE**

**RELATING TO THE  
INVITATION TO TENDER BONDS DATED JANUARY 17, 2024**

*made by*

**THE COMMONWEALTH OF MASSACHUSETTS**

*to the Holders of*

**THE COMMONWEALTH OF MASSACHUSETTS**

**General Obligation Refunding Bonds, 2019 Series D (Federally Taxable)**

**General Obligation Refunding Bonds, 2020 Series C (Federally Taxable)**

**General Obligation Refunding Bonds, 2020 Series E (Federally Taxable)**

*of the maturities and corresponding CUSIPs listed in Table 1 of the Tender Offer for a cash price*

Pursuant to the Invitation to Tender Bonds dated January 17, 2024 as amended and supplemented by the Notice of Amendment and Pricing Notice dated January 25, 2024 (as it may be further amended or supplemented, including the cover page, inside cover pages and Appendices, the “**Tender Offer**”), The Commonwealth of Massachusetts (the “**Commonwealth**”) invited Bondholders to tender Target Bonds for cash at a Purchase Price, plus Accrued Interest on the Target Bonds tendered for purchase to but not including the Settlement Date. All terms used herein and not otherwise defined are used as defined in the Tender Offer.

The purpose of this Second Notice of Amendment dated January 30, 2024 (the “**Notice of Amendment**”) is to amend the Tender Offer as detailed below.

All references to the “Final Acceptance Date” in the Tender Offer shall be amended from February 8, 2024 to February 7, 2024.

All other terms relating to the Tender Offer remain unchanged.

The Tender Offer, including the Preliminary Official Statement relating to the Commonwealth’s General Obligation Refunding Bonds, 2024 Series B, the proceeds of which will be used to purchase the tendered Target Bonds, if such Target Bonds are purchased, including all amendments thereto are available: (i) at the Municipal Securities Rulemaking Board through its EMMA website, currently located at <http://emma.msrb.org>, using the CUSIP numbers for the Target Bonds, and (ii) on the website of the Information Agent and Tender Agent at <https://www.globic.com/mass>.

Any questions are to be directed to the Information and Tender Agent at 212-227-9622.

January 30, 2024