

February 25, 2019

Mr. Osvaldo L. Gratacós
Compliance Advisor Ombudsman
International Finance Corporation
2121 Pennsylvania Avenue, N.W.
Washington DC 20433

Re: Nigeria - Eleme Fertilizer I and II (Project #30967 and Project #40420)
IFC Response to the CAO Assessment Report

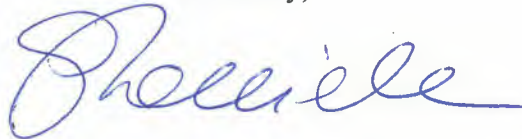
Dear Mr. Gratacós:

IFC would like to thank the CAO for the Assessment Report regarding local concerns in relation to IFC's investment in Eleme Fertilizer I and II Projects (#30967 and #40420) in Nigeria.

IFC remains committed to pursuing a satisfactory outcome.

The IFC project team will support the CAO staff as required during the compliance appraisal.

Sincerely,



Giovanni Daniele
Acting Portfolio Manager
Manufacturing, Agribusiness and Services Department
Sub-Saharan Africa