

**OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION
AUDIT HOUSE, PLOT 273 CADASTRAL ZONE AOO, OFF SAMUEL
ADEMULEGUN STREET CENTRAL BUSINESS DISTRICT
PRIVATE MAIL BAG 128, GARKI ABUJA, NIGERIA**

**LIST OF ACCREDITED FIRMS OF CHARTERED ACCOUNTANTS AS AT 20TH
NOVEMBER, 2019**

S/N	NAME AND ADDRESS
1.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORENSIC ACCOUNTANTS) NO. 5, BISHOP STREET, JIMETA, ADAMAWA STATE
2.	C. C. NWUYA & CO 63, ASA-AFARIOGUN STREET, ELEGANZA COMPLEX, AJAO ESTATE, LAGOS
3.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS) NO.3 KANTA ROAD, TURAKI ALI HOUSE, KADUNA
4.	TAYO KOMOLAFE & CO CP3 DUBAI INTERNATIONAL MARKET BEHIND GAMES VILLAGE KAURA DISTRICT, ABUJA.
5.	OLADELE OLOYEDE & CO 94 CLEGG STREET, SURULERE, LAGOS
6.	NEXIA AGBO ABEL & CO 43 ANTHONY ENAHORO STREET, UTAKO, ABUJA.
7.	AMEDU ONEKPE & COMPANY NO. 4 MARTE CLOSE, OFF MISAU CRESCENT, GARKI II ABUJA
8.	UBA UMEEVURUO AND COMPANY 6 NOSIRU ASA AFARIOGUN STREET, AJAO ESTATE, LAGOS
9.	OAS CONSULT PLOT 1 ADE AJAYI ST., OFF ALHAJA ADEKUNLE BISI STR., OGUDU GRA, LAGOS
10.	BALA ISAH GARBA AND COMPANY INFO@BIGANCO.COM.NG
11.	OLUSOLA OLOJEDE & CO. 17, OLALEKAN OLADOKUN STREET, OFF OLADUNNI AYANDIPO ROAD, NEW BODIJA, IBADAN
12.	JIDE EKO & CO. CHARTERED ACCOUNTANT PLOT 9 AGORO STREET OFF ADEYEMO AKAPO STREET, OMOLE PHASE 1, LAGOS
13.	HECTOR EKEOCHA & CO 49 OGUDU ROAD OJOTA LAGOS
14.	EXPLOITS SETTLE CONSULTING SUITE 10, DANSVILLE PLAZA, GUDU DISTRICT, ABUJA.
15.	DANIEL OLUSEYI & CO PLOT 41 LOBITO CRESCENT, WUSE 2, ABUJA.
16.	OMOGBENLE ADEYEMI & CO (CHARTERED ACCOUNTANTS) 19 OFFA ROAD, ILORIN.
17.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORENSIC

	ACCOUNTANTS) NO. 5, BISHOP STREET, JIMETA, ADAMAWA STATE.
18.	HENRY YOUNG & CO. NO. 7 NDANDE CRESCENT (OFF ACCRA STREET) WUSE ZONE 5, ABUJA.
19.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS) NO 12, CAPETOWN STREET, WUSE ZONE 4, ABUJA
20.	IDOWU OTETUBI & ASSOCIATES WING A, 3RD FLOOR, TISCO HOUSE, OWO ROAD, AKURE
21.	WORLDLINK CONSULTING HOUSE 46B, CHESTNUT CLOSE, ALFRED GARDEN ESTATE, OREGUN, IKEJA, LAGOS
22.	ALGER CONSULTING HOUSE 46B, CHESTNUT CLOSE, ALFRED GARDEN ESTATE, OREGUN, IKEJA, LAGOS
23.	SABAG ABS CONSULTING HOUSE 46B, CHESTNUT CLOSE, ALFRED GARDEN ESTATE, OREGUN, IKEJA, LAGOS
24.	1ST PIONEERS CONSULTING HOUSE 46B, CHESTNUT CLOSE, ALFRED GARDEN ESTATE, OREGUN, IKEJA, LAGOS
25.	CORALPAY TECHNOLOGY NIGERIA LIMITED PLOT 152A PRINCE ADE ODEDINA STREET OFF SINARI DARANIJO STREET, VI, LAGOS
26.	KOPLANLINK CONSULTING HOUSE 46B, CHESTNUT CLOSE, ALFRED GARDEN ESTATE, OREGUN, IKEJA, LAGOS
27.	EHIGIE IFE & CO (CHARTERED ACCOUNTANTS) 14 AINA ELEKO STREET, ONIGBONGBO, MARYLAND, LAGOS
28.	FEMI OLATIILU AND CO 7, TEMIDIRE AVENUE OLOKE MEJI, ADO - EKITI, ADO LGA
29.	WILLIAM ADEYEMI & CO 30, ADEYINKA STREET, OFF COKER ROAD, ILUPEJU ESTATE, LAGOS
30.	J.O. AWOYEMI AND CO. 14 ALLEN AVENUE IKEJA, LAGOS.
31.	OLUSOLA ADEKANOLA & CO NO.4, ADEROJU ADEWUYI STREET, AWUSE ESTATE, OPEBI, LAGOS.
32.	MAHMUD ABDULAZIZ & CO G5 Y. A. AHMED HOUSE AHMADU BELLO WAY KADUNA
33.	NASIR.A.OZAMAH&CO SUIT C6 ABUJA SHOPPING MALL ZONE 3,ABUJA.
34.	AUSTINE NWOKEDIUKO AND COMPANY 3RD FLOOR, NAGWAMATSE HOUSE, 48/50, AHMADU BELLO WAY, KADUNA
35.	OLUFEMI ADENIJI & CO 9 SUMMIT AVENUE, OKE AGALA ESTATE, VINE BRANCH CHURCH AREA, OFF QUEEN ELIZABETH ROAD, MOKOLA, IBADAN.
36.	OLAYINKA OYEBOLA & CO. PC 43, CHURCH GATE STREET VICTORIA ISLAND, LAGOS
37.	BIN YAQUBB AHMAD & CO SUITE E16, MELITA PLAZA, 2ND FLOOR, OFF GIMBIYA STREET, GARKI-ABUJA
38.	SEGUNTHOMAS & CO (CHARTERED ACCOUNTANTS) BLOCK 33, PLOT 29, TOKUNBO DISU STREET, MAGODO PHASE 1, ISHERI, LAGOS.
39.	OLALEKAN AKINOLA AND COMPANY

	PLOT 428A, NASIR ELRUFAl STREET, RIVERPARK ESTATE, LUGBE, ABUJA
40.	HAVILLAND PROFESSIONALS 6, AJAO STREET, IKEJA, LAGOS STATE
41.	A.T FOLOWOSELE & ASSOCIATES G13 FEBSON MALL WUSE ZONE 4, ABUJA
42.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS) SUITE 005/006 BRATIM LEARNING CENTRE BEHIND NICON INSURANCE CORPORATION CENTRAL BUSINESS DISTRICT, ABUJA
43.	KRIS CHIGBU & CO BLOCK 4, FLAT 18, TAMALE STREET, WUSE ZONE 3, ABUJA
44.	BBC PROFESSIONALS CHARTER HOUSE, 7 MCNEIL ROAD, SABO, YABA, LAGOS
45.	R S & O GLOBAL SERVICES 1 OLAIYA STREET OFF KAFFI STREET, ALAUSA, LAGOS
46.	KPOSO-KOE & CO PLOT 61 ASARI ESO CLOSE, CALABAR
47.	UMORU INUSA-UMORU & CO 25 KAYODE STREET, OGBA, IKEJA, LAGOS
48.	DAN - SHESHI & CO 5, ROBERTS STREET, MAGODO GRA PHASE 2, KETU. LAGOS
49.	ABDULRAUF JIMOH & CO CHARTERED ACCOUNTANTS 3, GAMBA PLAZA BESIDE OKIN OIL STATION AGRIC AREA OLD JEBBA ROAD, ILORIN, KWARA STATE
50.	BLESSING U. JAMGBADI & CO SUITE 3003, BLOCK B, ANBEEZ PLAZA, NDOLA CRESC., OFF MICHAEL OKPARA RD, WUSE 5, ABUJA
51.	IYORNUMBE IME & CO NO. 5 TOR-ANYAM AGBAGHER CLOSE OFF KATSINA ALA STREET HIGH LEVEL P O BOX 2777 MAKURDI
52.	TAIWO IPAYE & CO 15 TAORIDI ST OFF BABS ALIMASHAUN, SURUERE, LAGOS
53.	BRADLEY CONSULT SERVICES 14 ALLEN AVENUE IKEJA LAGOS
54.	TELE OGUNJOBI & CO. 14 ALLEN AVENUE IKEJA LAGOS
55.	OLUNIYI OMOTOSO AND COMPANY PRIMAL TEK PLAZA, SUITE 22, BLOCK A, OPP. AKOWONJO ROUNDABOUT, DOPEMU, LAGOS.
56.	OAK PROFESSIONAL SERVICES NO. 9, YAHAYA GUSAU STREET, TELEVISION, KADUNA
57.	OLOTU LEKAN F.& CO. SUITE D13, HALIMA PLAZA PLOT 1496 BALANGA STREET, AREA 11, GARKI ABUJA
58.	S.O. ODOGUN & CO 285, WARRI / SAPELE ROAD, WARRI, DELTA STATE
59.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS) 2ND FLOOR, HAFSAT PLAZA, PLOT 4 CONSTITUTION ROAD, KADUNA

60.	G. E. OSAGIE & CO. SUITE S13 FEBSON MALL, WUSE ZONE 4, ABUJA
61.	ABU TUKUR & CO. N.E 78 CENTRAL MOSQUE ROAD, MINNA
62.	AHMED ZAKARI & CO CHARTERED ACCOUNTANTS 5TH FLOOR AFRICAN ALLIANCE BUILDING F1 SANI ABACHA WAY, KANO
63.	OLADIMEJI AYOOLA & CO. SUITE C10, 2ND FLOOR KENUJ 02 MALL, KAURA DISTRICT, ABUJA
64.	PRICewaterhouseCOOPERS LTD 2ND FLOOR, MUKTAR EL-YAKUB'S PLACE, PLOT 1129 ZAKARIYA MAIMALARI STREET, CENTRAL BUSINESS DISTRICT, ABUJA
65.	ABDULLAHI BIN SULEIMAN & CO. NO. B2 ROAD BESIDE NIA SENIOR STAFF QUARTERS FHA LUGBE, ABUJA.
66.	PEDABO AUDIT SERVICES 67, NORMAN WILLIAMS STREET, OFF KEFFI STREET, SW, IKOYI, LAGOS
67.	OIWONA ANDREW & CO CHARTERED ACCOUNTANTS 2 LIMSON STREET, OJODU-BERGER, LAGOS
68.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS) BLOCK A, SUITE 4, MURG PLAZA , OPP. UTC, AREA 10, GARKI – ABUJA
69.	BIG CROWN CONSULT BLK 145, IPONRI LSDPC HOUSING ESTATE, IPONRI, SURULERE, LAGOS
70.	SOLUTAX CONSULTANCY 156, OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
71.	FIRST PEAK CONSULTING 156, RASHEED BARUWA STREET OMOLE PHASE 1, OMOLE ESTATE, LAGOS
72.	ABIMBOLA ODUSANYA & CO 167, IKORODU ROAD, ONIPAN, LAGOS
73.	MESSRS AKINTUNDE AKINLABI & CO (CHARTERED ACCOUNTANTS) 15 ONAYADE STREET OFF IKORODU ROAD JIBOWU YABA, LAGOS
74.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS) AHMADU BELLO HOUSE, SHIRORO ROAD, MINNA NIGER STATE
75.	STEPHEN JOHN-OTI & CO. CHARTERED ACCOUNTANTS PLOT 420, CADASTRAL ZONE, KADO PHASE 2, KADO – ABUJA.
76.	PARKER RANDALL OFFOR 137A ALAKE ONILE ERE CRESCENT GBAGADA PHASE II, LAGOS
77.	AJAO OGUNSOLA & CO 3RD FLOOR, RAY PLAZA, NO.14 ADESINA STREET, OFF OBAFEMI AWOLOWO WAY, IKEJA, LAGOS.
78.	KANU OZIOMA & CO. NO. 1 YAKUBU HOUSE, OPPOSITE FEDERAL TEACHING HOSPITAL, ASHAKA ROAD GOMBE
79.	ABBA ADAUDU & CO 19 KEFFI STREET, MAKURDI, BENUE STATE.
80.	IDOWU JENFA & CO 60 CLEM ROAD, IJAYE-OJOKORO, LAGOS
81.	INFINITI SYSTEMS ENTERPRISES

	27 ODUWOBI STREET, ILUPEJU, LAGOS
82.	Y. B. MIJINYAWA & CO. PLOT 224, PHASE 1, SPECIALIST ROAD, GWAGWALADA, GWAGWALADA AREA COUNCIL, FCT., NIGERIA
83.	MARTIN ONYENMURU & CO 1A, OGBARU STREET, ALONG ALVAN IKOKU STREET, INDEPENDENCE LAYOUT, ABUJA
84.	TAXPEDIA NOBLE UCHECHUKWU CLOSE, GREENVILLE ESTATE, LEKKI AJAH LAGOS
85.	OKORIE UKPABI HELEN & CO 115 OJUELEGBA ROAD, SURULERE, LAGOS
86.	KAYODE OGUNRO & CO 33 OLUWALEIMU STREET, OFF ALLEN AVENUE, IKEJA, LAGOS.
87.	MIKHAIL OLATUNDE & CO. 13 OLAIDE TOMORI STREET, OFF SIMBIAT ABIOLA (MEDICAL) ROAD, IKEJA
88.	ABDULRASHID AMAO & CO. 3, NORMAN WILLIAMS STREET, SOUTH WEST, IKOYI LAGOS
89.	GPM ASSOCIATE SUITES 306A DBM PLAZA AMINU KANO CRESCENT WUSE 2, ABUJA.
90.	THO PARTNER 35, MOJISOLA STREET IFAKO AGEGE LAGOS STATE
91.	ADIGUN, IDRIS, BALA & CO SUITE 65, THIRD FLOOR, TURAKI ALI HOUSE, 3 KANTA ROAD, KADUNA
92.	ONI AYOTUNDE & CO 1, IDOWU ANISERE STREET, OFF GOVERNOR ROAD, IKOTUN LAGOS
93.	GBEMI OSIBOTE & CO 10, EGBEDI CLOSE, GARKI 2, ABUJA
94.	JAIYEOLA AJATTA & CO 53 MURITALA MUHAMMED INTERNATIONAL AIRPORT, AJAO ESTATE LAGOS
95.	FABUNMI OLANIPEKUN & CO. NO. 19, GWANI STREET. BAVIS HOUSE, WUSE ZONE 4, ABUJA
96.	OLUSOLA AJAYI PROFESSIONAL SERVICES 16, TINUBU SQUARE, 6TH FLOOR, BENDEL INSURANCE BUILDING, LAGOS ISLAND, LAGOS
97.	AMINU IBRAHIM & COMPANY PLOT 596 AHMADU BELLO WAY, GARKI 2, ABUJA
98.	RASAQ QUADRI & COMPANY PLOT 11, AJAYI BEMBE STREET, ABULE-OJA, YABA, LAGOS
99.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS) PLOT 274, CADASTRAL ZONE AO, CENTRAL BUSINESS DISTRICT, ABUJA.
100.	LAMOFIY ASSOCIATES CONSULTING 14 KUSIMO STREET, AGUDA, SURULERE, LAGOS
101.	OFILI, MUSTAPHA & CO NO G4/26 MBORA ESTATE, CITEC, ABUJA –FCT
102.	OFOHA FELIX ORJI & CO CHARTERED ACCOUNTANTS D2, DANZIYAL PLAZA, OPP. NNPC MEGA FILLING STATION, OBASANJO WAY, CBD ABUJA

103.	ABUBAKAR ABDULSALAM & CO G9-12 NUT HOUSE MOGADISHU CITY CENTRE, KADUNA.
104.	S. A. RAJITOLA & CO. 8 APENA STREET, SURULERE, LAGOS
105.	ATACOFF SERVICES LLP LIMITED 1ST FLOOR, AKWAIBOM STATE LIAISON OFFICE, PLOT 540, OFF ICPC OFFICE, CONSTITUTION AVENUE, CENTRAL BUSINESS DISTRICT, ABUJA.
106.	S B ABODUNRIN & CO 4 ADEROJU ADEWUYI STREET OFF ALFRED OLAIYA STREET, AWUSE ESTATE OPEBI- IKEJA, LAGOS.
107.	IBRAHIM ABDULLAHI & CO(CHARTERED ACCOUNTANTS) NO94-96 KWANAR SABO HOTORO KANO
108.	OLUSEYI ADENIRAN & CO. (CHARTERED ACCOUNTANTS) SUITE 11A, OLAJIRE ULTRAMODERN OFFICE COMPLEX, STATE HOSPITAL ROAD, OFF RING ROAD, IBADAN.
109.	OYEDELE, AKINBODE & CO 2ND FLOOR, TITLAS BUILDING, OPP. BCOS, BASORUN, IBADAN.
110.	ADEMOLA OGUNKUNLE & COMPANY SUITE C 04, 3RD FLOOR, PEACE PARK PLAZA A, PLOT 481, NO. 35 AJOSE ADEOGUN STREET, UTAKO
111.	MAI - ALHERI AND CO CHARTERED ACCOUNTANTS BAKORI HOUSE A3 AHMADU BELLO WAY KADUNA
112.	MAYOWA ONANIBOSI AND CO CHARTRED ACCOUNTANTS BAKORI HOUSE A3 AHMADU BELLO WAY KADUNA
113.	GBENGA ABIMBOLA (GA) & CO SUIT AF07 ANEX A BUILDING, METRO PLAZA, ABUJA
114.	AKAN EDEMUDOH & CO 11 /13 OLD ABA ROAD, RUMUOMASI, PORT HARCOURT
115.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS) SUITE 44, LUNGI BARRACKS SHOPPINH COMPLEX, MAITAMA, ABUJA, FCT.
116.	YOLUS EXCLUSIVE CONSULTS 65B, AKINOLA COLE CRESCENT OFF ADENIYI JONES AVENUE, IKEJA, LAGOS
117.	OLUBISI OLADAPO & CO 6TH FLOOR, LEFT WING, NICON INSURANCE PLAZA, CENTRAL BUSINESS DISTRICT AREA, ABUJA
118.	ODOKUMA WILLIE AUGUSTINE & CO SUITE 206 ANBEEZ PLAZA WUSE ZONE 5, ABUJA
119.	OKEY OGBENNA & CO (CHARTERED ACCOUNTANTS) BLOCK 4, TONIMAS ESTATE, BY IRIEBE HEALTH CENTRE, IRIEBE, P. O. BOX 6746, PORT HARCOURT, NIGERIA
120.	MOBOLAJI SANNNI & CO PLOT 242, NICON INSURANCE BUILDING, 6TH FLOOR, MUHAMMADU BUHARI WAY, CENTRAL BUSINESS DISTRICT, ABUJA
121.	FRIDO CONSULTING LTD NO. 1, OGHENEGUEKE ANUYA STREET, MOSOGAR, DELTA STATE
122.	ANJORIN + ANJORIN & CO.

	18 ADENIYI JONES AVENUE, IKEJA
123.	GIWA-OSAGIE, DFK & CO. 6, GROOVE LANE, SUNCITY ESTATE, ABUJA
124.	YAKUBU DAUDA MAMA & CO. NO. 24 CHURCH STREET, JOS, PLATEAU STATE
125.	AAC PROFESSIONAL SERVICES 18B, BAYO AJAYI STREET, OFF HAKEEM BALOGUN STREET, AGIDINGBI, LAGOS STATE.
126.	NNAMDI OKWUADIGBO & CO. PLOT 306, NTA/CHOBA ROAD, MGBUOBA NEW LAYOUT, PORT HARCOURT.
127.	OLOTU OLASEHINDE & CO 11, ISAAC JOHN STREET, FADEYI LAGOS
128	ACHIKE EMEJULU+ASSOCIATES (CHARTERED ACCOUNTANTS) HOUSE 26, 231 CRESCENT, KADO ESTATE, ABUJA
129.	WGNI CONSULTING LIMITED 2, ELOSEH STREET, AGUDA SURULERE, LAGOS
130.	ESOOZ MULTEVENTUREZ 10, YISA CLOSE, OFF AKANNI SOWUNMI ST., BEESAM, MAFOLUKU, OSHODI, LAGOS
131.	LIZ-TRACKMIND ASSOCIATES 4, KUDIRAT ABIOLA WAY, OREGUN, IKEJA
132.	MIGHTY SKY CONCEPTS 2, OLAROKUN STREET, NEW OKO-OBA, ABULE-EGBA, LAGOS
133.	ACCESS FINANCIAL CONSULTING 6, KUDIRAT ABIOLA WAY, OREGUN, IKEJA, LAGOS
134.	INTERFOLIO LIMITED 6, KUDIRAT ABIOLA WAY, OREGUN, IKEJA
135.	UMARU B. KINAFI & CO NO. 2 BUBA SHONGO, NEAR ALHERI MODEL PRIMARY SCHOOL, OFF GOODLUCK EBELE ROAD, GOMBE
136.	AGOUCHUKWU OKPALAOKA & CO 2 OGUFERE STREET GRA, ENUGU
137.	DEINDE ODUSANYA & CO. 6B, IRETI STREET, SABO, YABA, LAGOS
138.	IDOKO ANEBI & COMPANY OPP. CAPITAL FILLING STATION BUKURU JOS
139.	DELE OTITOJU & CO., CHARTERED ACCOUNTANTS SW 419, KETERENGWARI ROAD, MINNA, NIGER STATE
140.	OBIOHA OGA & CO SUITE D06, PEACE PARK PLAZA, UTAKO. ABUJA
141.	NAMADI, UMAR & CO. SUITE 4, ABINSA HOUSE, NO.4, ZARIA ROAD, KANO.
142.	BAGUDU OMOBUDE & CO CHARTERED ACCOUNTANTS SUITE B22, DANZIYAL PLAZA, OLUSEGUN OBASANJO WAY CBD ABUJA
143.	REMI OHALETE & CO.(CERTIFIED NATIONAL ACCOUNTANTS) 100 ORLU ROAD, AKWAKUMA, OWERRI
144.	RSI LIMITED 2, ELOSEH STREET, AGUDA SURULERE LAGOS.

145.	LEKE FAKAYODE & CO 37 LADIPO LABINJO CRESCENT, OFF BODE THOMAS ROAD, SURULERE, LAGOS
146.	CHIKE IKPENDU & CO 6 KOLAWOLE ODUNSI STREET , IKEJA, LAGOS
147.	OXWORTH CONSULTING 28 KADIRI STREET, OFF KUDIRAT ABIOLA WAY BY ALAUSA BUS STOP OREGUN, IKEJA, LAGOS
148.	EMMANUEL UKACHI & CO 6 KOLAWOLE ODUNSI STREET OFF UNITY ROAD, IKEJA, LAGOS
149.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS) 9 OBA AKRAN AVENUE, IKEJA LAGOS
150.	F.C. OKORO & CO 59 HOSPITAL ROAD, EKPA, DELTA STATE.
151.	AYODELE PEMI & CO. B45 EFAB MALL AREA 11 GARKI ABUJA
152.	BUNMI ADELUGBA & CO C032 H&A PLAZA, ABUJA
153.	BFC PROFESSIONAL SERVICES 42 PALM AVENUE, MUSHIN, LAGOS
154.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS AUDIT HUB 108, OPPOSITE OBAFEMI AWOLOWO STADIUM (FORMERLly LIBERTY STADIUM), LIBERTY ROAD, IBADAN
155.	ADEBISI ODERINDE & COMPANY 1B, PEGGY OSIBOGUN, MAGODO PHASE 1, ISHERI, LAGOS
156.	S.A. OGANLA & CO. SUITE 106 OGBA SHOPPING ARCADE OGBA, IKEJA, LAGOS
157.	B. C. NWANKWO & CO (CHARTERED ACCOUNTANTS) 7B AFOLABI LESI STREET, OFF TOWN PLANNING WAY, ILUPEJU, LAGOS
158.	OLATUNJI COLE AND CO BLOCK 11, SUITE 22, SURA SHOPPING COMPLEX, SIMPSON STREET, LAGOS
159.	IJACHI IJACHI & CO. GPF 8 PROJECT CAMP P.O. BOX 531, LOKOJA, KOGI STATE
160.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS) 16, MUDI ALASAN STREET GYADI GYADI COURT ROAD, TARAUNI LGA, KANO
161.	ABAYOMI DOSUNMU & CO. 38 MACARTHY STREET, ONIKAN, LAGOS
162.	ERNEST O. ABEGBE & CO WING A 2ND FLOOR, OYO STATE HOUSE,CENTRAL BUSINESS DISTRICT, ABUJA
163.	ISSA SHUAIB & CO PLOT 1055, O.P. FINGESI STREET, UTAKO, ABUJA
164.	ADMO-T GLOBAL SERVICES LTD NO. 56, BIRNIN KEBBI CRESCENT, GARKI II, ABUJA
165.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS) NO 2 SHIRO STREET, FADEYI, LAGOS, LAGOS STATE
166.	IGHODALO PETER UKPEBOR & CO(CHARTERED ACCOUNTANTS & TAX PRACTITIONERS)

	PLOT 8, ROAD 1, IKOTA VILLA ESTATE, IKOTA, LEKKI, LAGOS
167.	PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS) SUITE 1010, BLOCK B, ANBEEZ PLAZA, NDOLA CRESCENT OPP OLD CAC, WUSE ZONE 5, ABUJA.
168.	GBENGA BADEJO & CO 24, LADIPO OLUWOLE STREET, OFF ADENIYI JONES AVENUE, IKEJA, LAGOS
169.	OLANREWAJU JOHNSON & CO. HARITAGE GARDENT ESTATE, MOPO ROAD, SANGOTEDO, LEKKI PENINSULA, LAGOS
170.	CHUKS-SAMUEL AND COMPANY 10 & 15, IGBOBI SABE STREET, JIBOWU BUS STOP YABA, LAGOS
171.	GHDIA INTERNATIONAL LIMITED 2, ALARA STREET, SABO YABA LAGOS
172.	BTHOG & COMPANY 2, ELOSEH STREET, AGUDA SURULERE LAGOS
173.	ROHA CONSULTING LTD 2, ALARA STREE, SABO YABA LAGOS
174.	AKOKOTU OKUDA & COMPANY 94C, JAKPA ROAD, P.O. BOX 164, WARRI.
175.	NET-CORP CONSULTING 37 LADIPO LABINJO CRESCENT, OFF BODE THOMAS STREET, SURULERE
176.	OAK AUDIT (CHARTERED ACCOUNTANTS) 12, OKUMAGBA AVENUE, WARRI DELTA STATE
177.	AGMG CONSULTING LIMITED 2, ALARA STREET, SABO YABA LAGOS.
178.	ARIOYE ABAYOMI & CO 3RD FLOOR, MURHI INTERNATIONAL PLAZA, 45, OGUNNUSI RD, OGBA-AGUDA, LAGOS
179.	BALOGUN SULAIMON & CO 28 KADIRI STREET, OFF KUDIRAT ABIOLA WAY BY ALAUSA BUS STOP, OREGUN
180.	ABIODUN TOLULOPE & CO. SUITE 101 ANBEEZ PLAZA, 15 NDOLA CRESCENT, WUSE ZONE 5, ABUJA
181.	OLAJIDE AND ASSOCIATES NIGERIA 8 AGBOOLA STREET, THROUGH YUSUF STR, BY CHURCH BUS STOP, BESIDE COVENANT RECREATIVE CHURCH, OSHODI, LAGOS
182.	AZEEZ ADESOJI & CO. 40B, CHRIS MADUEKE DRIVE, LEKKI PHASE 1, LAGOS
183.	AFOLABI RAFIU AGBAJA & CO (CHARTERED ACCOUNTANTS) PLOT 1327B ENBU STREET, OFF AMINU KANO CRESCENT, WUSE 2 ABUJA.
184.	OGUOBI OGBUOKIRI &CO 69, JUBRIL MARTINS STREET, OFF LAWANSON, SURULERE, LAGOS
185.	PETABIZ NIGERIA LIMITED 58A, KUDIRAT ABIOLA WAY, BY UBA BANK, OREGUN, IKEJA, LAGOS
186.	BAKER TILLY CHARTERED ACCOUNTANTS ZION HOUSE 46 ALAAFIN AVENUE, OLUYOLE ESTATE, P.O. BOX 36808, IBADAN OYO STATE
187.	BRAVO ZULU CONSULTING SERVICES

	13, ISAAC STAN CLOSE, OFF WEMCO ROAD, (LASCOFED OFFICE COMPLEX) OGBA, LAGOS.
188.	TAOOKEF CONSULTING 58A, KUDIRAT ABIOLA WAY, BY UBA BANK, OREGUN, IKEJA, LAGOS
189.	ISHLAT CONSULTANTS 58A, KUDIRAT ABIOLA WAY, BY UBA BANK, OREGUN, IKEJA, LAGOS
190.	AAE PROFESSIONAL SERVICES 19, KARIMU STREET, OFF FRED OMOJOLE CRESCENT, IFAKO-GBAGADA, LAGOS
191.	EMMANUEL ADERINTO & CO SUITE C11, OTHNI PLAZA, PLOT 1528 NOUAKCHOTT STREET, WUSE ZONE 1, ABUJA
192.	RAPH ADEGHE & CO 190 USELU LAGOS ROAD, BENIN CITY, EDO STATE.
193.	ADEBOLA SOBANJO AND COMPANY CENTRAL BUSINESS DISTRICT, LABOUR HOUSE (TRUST FUND BUILDING (12TH FLOOR), ABUJA
194.	IFEANYICHUKWU EZEALA AND COMPANY NO 6 QUEEN STREET, (NEAR CASINO CINEMA) ALAGOMEJI, YABA, LAGOS.
195.	MONZINA CONSULTING. SUITE25, GROUND FLOOR, BLKA 131, OBALENDE AWOLOWO WAY, IKEJA, LAGOS
196.	F.A. ADAMU AND COMPANY SUITE C1, 2ND FLOOR, RUKYAT PLAZA, JABI, ABUJA
197.	AKANINYENE OBOT & CO (CHARTERED ACCOUNTANTS) SUITE 8, 82 KUDIRAT ABIOLA WAY, OREGUN, IKEJA LAGOS
198.	ADEDOYIN ADEYEMI AND COMPANY 1, AGBAREH CLOSE, OFF BAMISHILE STR., OFF ALLEN AVENUE,
199.	MESSRS. PKF PROFESSIONAL SERVICE 2ND FLOOR, MUKTAR EL-YAKUB'S PLACE, ZAKARIYA MAIMALARI STREET, CENTRAL BUSINESS DISTRICT, ABUJA
200.	UMUHEFE & CO., 9A RUMBEEK CLOSE OFF SUDAN STREET WUSE ZONE 6, ABUJA
201.	JAMES TYUNGU & CO. NO. 23 OFF CALABAR STREET, HIGH LEVEL, MAKURDI, BENUE STATE.
202.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS) SUITE 35 AUA PLAZA, PLOT 734, KADE STREET OFF AMINU KANO CRESCENT WUSE II, ABUJA
203.	ADESHILE ADEDEJI AND CO SUITE 203,HIS GLORY PLAZA, SEFANDU CLOSE, OFF ADETOKUNBO ADEMOLA CRESCENT, WUSE 2, ABUJA, NIGERIA
204.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS) SUITE C13-15, 2ND FLOOR, ABUJA SHOPPING MALL, WUSE ZONE 3, ABUJA
205.	ABDULKADEER & CO [CHARTERED ACCOUNTANTS] SUITE 500/501, BOI BUILDING, 18 MUHAMMADU BUHARI WAY. KADUNA.
206.	TAJUDEEN BADEJO & CO B-36, 2ND FLOOR, NKWEGU PLAZA, PLOT 1078, DURUMI DISTRICT, AREA 1,BY OLD SECRETARIAT, GARKI ABUJA.
207.	OLAOLU OLABIMTAN & CO

	SUITE 68 & 69 NANDU PLAZA PLOT 566 NDOLA CRESCENT, WUSE ZONE 5
208.	ABDULRAFIU OLAOSEBIKAN & CO NO. 8, BABA DAUDA STREET, OFF UNIVERSITY ROAD/RHEMA CHAPEL, TANKE, ILORIN, KWARA STATE.
209.	JK CONSULTING CO.LTD CITY PLAZA, WING B, 4TH FLOOR, 596, AHMADU BELLO WAY AREA 11 GARKI ABUJA
210.	PEDABO AUDIT SERVICES 67, NORMAN WILLIAMS STREET, OFF KEFFI STREET, SW, IKOYI, LAGOS
212.	OLUFOLA ABRAHAM & CO NO. 24 FORESTRY ROAD, BENIN CITY, EDO STATE.
213.	JIMOH ABBEY & CO, CHARTERED ACCOUNTANTS 18, GBEMISOLA STREET OFF ALLEN AVENUE, IKEJA-LAGOS
214.	GRANT THORNTON 20 KWAME NKURUMAH CRESCENT ASOKORO, ABUJA
215.	ABUBAKAR TUKUR & CO
217.	F & A ASSOCIATES 14, ALLEN AVENUE, IKEJA LAGOS
219.	E.O.AMEH & CO (CHARTERED ACCOUNTANTS) NO. 2 HERBERT MACAULEY STREET, ZONE 3, WUSE, AMAC, FCT, NIGERIA
220.	TORCH CONSULTING SERVICES BLOCK A SUITE 35, BOLA AHMED TINUBU SHOPPING ARCADE, OSHODI, LAGOS
221.	FRED OKONTA & CO 2ND FLOOR, LEFT WING, PLOT 820/821, LABOUR HOUSE, CENTRAL BUSINESS DISTRICT, ABUJA
222.	HAM-TEM & ASSOCIATES 9 TOKUNBO ALLI STREET, OFF TOYIN STREET, IKEJA, LAGOS.
223.	RASAQ AKANDE & CO NO 9, TOKUNBO ALLI, STREET, OFF TOYIN STREET, IKEJA, LAGOS
224.	ADEDOKUN MODUPE & CO. 13 ASHABI COLE STREET CBD ALAUSA, IKEJA, LAGOS
225.	ONYEMA OSUEKE & CO SHOBO HOUSE, 3RD FLOOR, 5 SIMPSON STREET, LAGOS
226.	AZINGE OSIMHEN & CO. JOE LIMEN SUITE, FIRST FLOOR, BACK FLAT, 68 SHYLLON STREET, OFF IKORODU ROAD, PALMGROVE – MUSHIN, LAGOS
227.	SOLA OYETAYO & CO. 33, OGUNLOWO STREET, OFF OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
228.	ADESINA ADEDAYO AND COMPANY OLATUNJI HOUSE, (2ND FLOOR) 299 IKORODU ROAD , IDIROKO BUS STOP MARYLAND LAGOS STATE
229.	KWAMU & CO NO. 1 ADENAKAN STREET, OFF OKOTA ROAD, OKOTA, LAGOS
230.	M. A. BELLO & CO 7 MUFUTAU BELLO STREET, OFF TOPE AROSO AVENUE, NEAR MOTOR BRIDGE/PUBLIC SERVICE INSTITUTE, DAWAKI, ABUJA

231.	INEGBEDION J. O. & CO CHARTERED ACCOUNTANTS PLOT 6, NEWLIFE BAPTIST AVENUE, SHERETTI, ABUJA
232.	KPMG NIGERIA KPMG TOWER, BISHOP ABOYADE COLE STREET, VICTORIA ISLAND, LAGOS
233.	BDS CONULT 11 MAJEKODUNMI STREET, OFF ALLEN AVENUE, IKEJA, LAGOS
234.	A.Z OPEIFA 12, BISSAU STREET, WUSE ZONE 6, ABUJA, FCT
235.	SEGUN AWOSANYA & CO 25 MATADI STREET WUSE ZONE 3 ABUJA.
236.	OYELEYE SULEIMAN & CO SUITE B03, APC PLAZA, NO.12 CAPE TOWN STREET, WUSE ZONE 4, ABUJA
237.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS) SUITE 33, SILLA ZEKA PLAZA, 29, ADEBAYO ADEDEJI CRESCENT, BEHIND PEACE PARK, UTAKO DISTRICT, ABUJA.
238.	ADE-ADE YUSUF & CO 2, JOGUNOSIMI STREET, OFF OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
239.	OBAKA JAMES & CO SUITE A2, ABUJA SHOPPING MALL, WUSE ZONE 3, ABUJA
240.	TIMEYI EKOKO & CO 21, AKERAN ROAD, MAGBORO; BEHIND MFM PRAYER CITY, LAGOS - IBADAN EXPRESS WAY, MAGBORO, OGUN STATE
241.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS) SUITE TF4, BUSYMART PLAZA, PLOT 503, OBAFEMI AWOLOWO WAY, JABI, ABUJA
242.	AWULU DICKSON & CO NO. 23 YELWA STREET, UNGWAN PAMA, KADUNA
243.	AN AJUOGU & CO PLOT 1230 AKOKO CLOSE GARKI 2, ABUJA
244.	NGOZI MONICA OKONKWO & CO D12 UGOCHUKWU HOUSING ESTATE, SABMILLER CRESCENT, OFF ATANI ROAD, HARBOUR INDUSTRIAL LAYOUT, OGBARU, ONITSHA, ANAMBRA
245.	SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS) NO. 38 SAMCARO STREET, AGO-PALACEWAY, OKOTA, LAGOS
246.	LAFTAX CONSULTANTS LIMITED 51/52, OGBA SHOPPING ARCADE, LAGOS
247.	ADESANYA AND PARTNERS (CHARTERED ACCOUNTANTS) 20 ABA CLOSE, OFF OGBOMOSHO STREET, AREA 8, GARKI, ABUJA
248.	ERNST & YOUNG 10TH& 13TH FOOR, UBA HOUSE 57 MARINA, LAGOS
249.	EDDY ETE & CO. 56, ENWE STREET, UYO, AKWA-IBOM STATE
250.	ALAGBE SAM OLATUNDE AND COMPANY 77 OKO OBA ROAD, AGEGE, LAGOS
251.	JOSEPH EMMANUEL BALA & CO. 1ST FLOOR, LEFT WING, BASSAN PLAZA, PLOT 759, INDEPENDENCE AVENUE, HERBERT MACAULAY WAY, CENTRAL BUSINESS DISTRICT, ABUJA

252.	ELIOT ADERINKO & CO SUITE 12, LSDPC SHOPPING COMPLEX PHASE 1, OPPOSITE WDC(WOMEN DEV. CENTRE) VIA OBA OGUNJI ROAD, PEN CINEMA, AGEGE, LAGOS STATE.
253.	SANMI ADEBAYO & CO. B4 HALIMA PLAZA, BALANGA STREET, AREA 11, GARKI, ABUJA
254.	UMAR WAZIRI & CO. CHARTERED ACCOUNTANTS GF (WEST WING) BANK OF INDUSTRY (BOI) BUILDING, 18 MUHAMMADU BUHARI WAY, KADUNA.
255.	BANCORP CONSULTING LIMITED NO.4 MARTE CLOSE,OFF MISAU CRESCENT, GARKI II, ABUJA
256.	EKENE OKONKWO & CO. 6TH FLOOR, 50/52 BROAD STREET, LAGOS ISLAND, LAGOS
257.	DOUBLE T CONSULT SUITE 5, BLOCK B, PLOT 955, AWESOME PLAZA, E27, APO, ABUJA
258.	ADEGOKE ADEWOLE & COMPANY SHI-BODIJA ROAD, ASHI, IBADAN
259.	TOPCROWN CONSULTING 2, AKIN OSIYEMI STREET, OFF ALLEN AVENUE, IKEJA, LAGOS
260.	KAPITAL BENCHMARKS LIMITED SUITE A4,MARTE CLOSE, OFF MISAU CRESCENT,GARKI II, ABUJA
261.	A.M. OGBADU & CO NO.37 MURTALA HOUSE, MURTALA MUHAMMED WAY, JOS NORTH LGA PLATEAU STATE
262.	AKINWUNMI & CO (CHARTERED ACCOUNTANTS) 63A, CAPITOL ROAD AGEGE BY-PASS, AGEGE, LAGOS
263	V.C.U. IMOWO & CO. (CHARTERED ACCOUNTANTS) SUITE 24, PLOT 458 AHMADU BELLO WAY, GARKI 2, ABUJA
264.	PIERRE CONSULTING LIMITED BLOCK 40 FLAT 2, IJAYE LOW COST HOUSING ESTATE DAIRY FARM
265.	MUYIWA ADERIBIGBE & CO SUITE 25D SABONDALE PLAZA BESIDE SOUTHERN FRIED CHICKEN, JABI
267.	SHEKONI SHEKONI & CO. PLOT 7, AHMADU BELLO CLOSE PEACE COURT ESTATE, ABUJA
268.	OLUGBENGA OLAOFE & CO 5, OLUGBENGA OLAOFE CLOSE, OFF OLUSEGUN OGUNDANA DRIVE, OFF EMMENUEL KESHI STREET, MAGODO PHASE II, LAGOS
269.	SIAO PARTNERS 18B OLU-HOLLOWAY, IKOYI LAGOS
270.	CPA PARTNERS 19 TALABI STREET, OFF ADENIYI JONES AVENUE, IKEJA, LAGOS
271.	GOSHEN ASSOCIATES 65B, AKINOLA COLE CRESCENT, OFF ADENIYI JONES AVENUE, IKEJA, LAGOS
272.	XENIA CONSULTS 59, AKINOLA COLE CRESCENT, OFF ADENIYI JONES, IKEJA, LAGOS
273.	STANFORD EXCLUSIVE ASSOCIATES 24, BAMISILE STREET, OFF ALLEN AVENUE, IKEJA, LAGOS

274.	SHUTTLE ASSOCIATES 24, BAMISILE STREET OFF ALLEN, IKEJA, LAGOS
275.	CROSS IDEAS UNIQUE CONSULTS 11, EZEKIEL STREET OFF OLOWU STREET, IKEJA
276.	LAWAL, YUSUF & SAHAAB SUITE 18 3RD FLOOR 3 KANTA RAOD TURAKI ALI HOUSE, KADUNA
277.	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT) NO. 39 MURTALA MUH'D WAY 4TH FLOOR, MURTALA HOUSE JOS NORTH, JOS, PLATEAU STATE
278.	LEKE FAKAYODE & CO 37 LADIPO LABINJO CRESCENT, OFF BODE THOMAS ROAD, SURULERE
279.	GBENGA OLALEYE AND COMPANY NO 20, ANU-OLUWAPO STREET, OGO-OLUWA AREA, OSOGBO, OSUN STATE
280.	M.O. USMAN & CO 217A, (GROUND FLOOR) IGBOSE RE ROAD, LAGOS ISLAND, LAGOS
281.	FELIX EKARIKA & CO 1. ALHAJA KOFOWOROLA STREET, OFF AWOLOWO ROAD, IKEJA, LAGOS
282.	NWANKWO NGOZI ULOMA & CO NO 2 OLD MARKET ROAD, ABAKALIKI, EBOYIN STATE
283.	N. D. ISHAYA & CO SUITE 21 UTURU PLAZA, T.O.S BENSON CRESCENT OFF OKONJO IWEALA WAY, UTAKO, ABUJA
284.	SHERPHERD SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS) PLOT 359, FLAT A1, 3RD FLOOR, PASTY PLAZA, EBITU UKIWE STREET, JABI DISTRICT, ABUJA
285.	AOC CONSULTING 1B, PEGGY OSIBOGUN STREET, MAGODO PHASE 1 GRA, ISHERI, LAGOS.
286.	JIBRIL & CO V15, ZAMBIA ROAD, BARNAWA KADUNA
287.	EJIKE NWZE & CO NO 3 WAHAB DOSUNMU CLOSE, JABI, ABUJA
288.	ADELEYE, ADELEYE & CO 1, OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
289.	THOMAS OYEWUMI AND CO 190 IKORODU ROAD, PALMGROVE, LAGOS
290.	SEGUN ADEIFE & CO. 13, THOMAS SALAKO STREET, OGBA, LAGOS, NIGERIA
291.	AYORINDE OSOMO AND CO. (CHARTERED ACCOUNTANTS), BAVIS HOUSE, 19 GWANI STREET, WUSE ZONE 4, FCT ABUJA
292.	THOMPSON AIYEGUNLE & CO 11, ISAAC JOHN STREET, OFF IKORODU ROAD, FADEYI, LAGOS
293.	TUNJI AINA & CO 7, OLU AKERELE STREET, OFF OBAFEMI AWOLOWO WAY, BALOGUN BUS STOP, IKEJA, LAGOS.
294.	KALU EMEA & CO (CHARTERED ACCOUNTANTS) SUITE 216, ANBEEZ PLAZA, OPPOSITE OLD CAC, NDOLA SQUARE, ZONE 5, WUSE,

	ABUJA
295.	OJIKE & PARTNERS 18, OBA AKRAN AVENE, IKEJA, LAGOS
296.	CORNEL OKOLO & CO. (CHARTERED ACCOUNTANTS) 2ND FLOOR, NNPC MULTI-PURPOSE CO-OPERATIVE BUILDING, PLOT 765 SAM ADEMULEGUN, HERBERT MACAULEY WAY, ABUJA
297.	PML AUDIT 2, MONTGOMERY ROAD, YABA, LAGOS.
298.	AIS PROFESSIONAL SERVICES 14 WAZIRI IBRAHIM CRESCENT, APO, ABUJA
299.	UF IDIAGI SUITE 2K, AHMED TALIB HOUSE, 18/19 AHMADU BELLO WAY. KADUNA
300.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS) GF (WEST WING) BANK OF INDUSTRY (BOI) BUILDING, 18 MUHAMMADU BUHARI WAY, KADUNA.
301.	JONAH O. ARUMONA & CO. SUITE 1009, ANBEEZ PLAZA, NO. 15 NDOLA CRESCENT WUSE ZONE 5, ABUJA
302.	OLUWAFUNSO DADA AND COMPANY 33, YUSUF STREET, IPAJA, LAGOS
303.	ADESINA ADEBOWALE & CO. BLOCK 2, YERUMO STREET, CAMICS ESTATE, OFF KUJE ROAD, GWAGWALAGA, ABUJA.
304.	DAMIAN UNOGU AND CO SUITE 10, CROWN PLAZA, NO 4 EKE YESUFU CLOSE OFF AJOSE ADEGIN STREET, UTAKO, ABUJA
305.	JAMES DURU & CO (CHARTERED ACCOUNTANTS) SUITE 123 NDOLA CRESCENT WUSE DISTRICT ABUJA
306.	GARBA BELLO & CO. OO4 BAYAJIDA STREET OPPOSITE KONTAGORA ROAD KADUNA
307.	THOMAS OBOZEGHIE & CO. SUITE 2012, 2ND ANBEEZ PLAZA, WUSE ZONE 5, ABUJA
308.	OLAWALE SHORUNKE & CO SUITE 229, LOZUMBA COMMERCIAL PLAZA, AREA 10, GARKI, ABUJA, FCT
309.	SUNDAY DISHIL & CO 1ST FLOOR STANDARD BUILDING, JOS, PLATEAU STATE
310.	GLORIOUS HAVEN TAX AND MANAGEMENT CONSULTANTS 37, FRANCIS OKEDIJI STREET, OLD BODIJA, IBADAN, OYO STATE
311.	AO PROFESSIONAL SERVICES 1ST FLOOR, LAMLAT HOUSE, 270 IKORODU ROAD, OBANIKORO, LAGOS
312.	AKINLOLU AKINKUADE & CO. 21B, TOURIST CAMP SHOPPING COMPLEX, OPP NASSARA SECRETARIAT, P.O.BOX 13330, KANO
313.	ABDULKADIR KAYODE & CO 2A, MOGADISHU LAYOUT, OPPOSITE NUT BUILDING, KADUNA.
314.	TAJUDEEN ADEWALE OLAYINKA AND COMPANY 306, IKORODU ROAD, THEODOLITE HOUSE, ANTHONY, LAGOS
315.	NNAMDI EKWEOGWU & CO

	7, OGBU STREET, KADO ESTATE, ABUJA
316.	BIYI ADENIRAN & CO BLOCK B 1ST FLOOR ADEBOWALE HOUSE 150 IKORODU ROAD ONIPANU, LAGOS
317.	WAHEED AFOLABI & CO 40, ADEGBOLA STREET ANIFOWOSHE, IKEJA, LAGOS.
318.	MESSRS ABUCHI ED. OGBUJU & CO SUITE A27 NKWEGU PLAZA, PLOT 1078 DURUMI DISTRICT BY AREA 1 OLD SECRETARIAT, GARKI ABUJA
319.	REBO USMAN & CO NO. 134, HAMARUWA WAY, INVESTMENT HOUSE, JALINGO, TARABA STATE
320.	UBADA ABAH & CO (CHARTERED ACCOUNTANTS) LEBEX PLAZA, SUITE 22, 47 AJOSE ADEOGUN STREET, UTAKO, P.O. BOX 11542 GARKI - ABUJA
321.	MESSRS PHIL PHIL IGE & CO, B-4, AVENUE PLAZA, ADJACENT NOSTALGIA HOTEL JUNCTION, LOKOGOMA PHASE 1 AREA. GARKI, ABUJA
322.	SAMUEL O. NZEKWE & CO 2ND AVENUE, 22 ROAD FESTAC TOWER, FESTAC, LAGOS
323.	UF IDIAGI SUITE 2K, AHMED TALIB HOUSE, 18/19 AHMADU BELLO WAY. KADUNA
324.	ANAEBONAM KEN & CO SUITE A26, NKWEGU PLAZA, GARKI AERA 1, FCT ABUJA.
325.	SOUTHGATE PROFESSIONAL SERVICES 2ND FLOOR ELYON BUILDING #85 IJU ROAD AGEGE LAGOS
326.	OLAJIDE AND ASSOCIATES NIGERIA 8 AGBOOLA STREET, THROUGH YUSUF STR, BY CHURCH BUS STOP, BESIDE COVENANT RECREATIVE CHURCH, OSHODI, LAGOS
327.	TAIWO YUSUF & CO CHARTERED ACCOUNTANTS SUITE 318A, DBM PLAZA, WUSE ZONE 1, FCT ABUJA.
328.	0929 NIGERIA ;IMITED 70 QUEENS STREET, ALAGOMEJI, YABA, LAGOS
329.	0603 NIGERIA LIMITED 70 QUEENS STREET, ALAGOMEJI, YABA, LAGOS
330.	SHELZE CONSULTING 70 QUEENS STREET, ALAGOMEJI, YABA, LADOS
331.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS) 16, MUDI ALASAN STREET GYADI GYADI COURT ROAD, TARAUNI LGA, KANO, KANO STATE
332.	OLUFOLA ABRAHAM & CO NO. 24 FORESTRY ROAD, BENIN CITY, EDO STATE.
333.	DANIEL OLOWU & CO 29 OLONODE STREET, ALAGOMEJI, YABA, LAGOS
334.	LAFENWA OSIBERU & CO PLOT 164 OYADIRAN ESTATE, SABO YABA LAGOS
335.	AYODEJI OYINBO & CO 1, PRINCE ABIOLA KOSOKO CLOSE, OFF IPAKODO ROAD (DANGOTE PORT), IKORODU,

	LAGOS
336.	DAUDA OLAWALE IBRAHIM & CO 8, ORITSHE STREET, OFF AWOLOWO WAY, IKEJA, LAGOS
337.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS) NO.7 SHAKA ROAD, GOLD & BASE, P. O. BOX 6611, ANGLO-JOS
338.	PHILLIP OJIE IRABOR & CO 2ND FLOOR, WING A, OYO HOUSE, BY MIN. OF FINANCE, CBD, ABUJA
339.	AHMED BAWA & CO TINSY HOUSE, GROUND FLOOR (CENTRE), OPPOSITE ADAMAWA STATE HOUSE OF ASSEMBLY, GIBSON JALO WAY, JIMETA – YOLA, ADAMAWA STATE
340.	ADENIYI CHRISTOPHER & CO 32, OSHODI ROAD, OSHODI, LAGOS
341.	JAMES ODOCHA & COMPANY 729, INDEPENDENCE AVENUE CENTRAL BUSINESS DISTRICT, GARKI, ABUJA FCT
342.	RIA CONSULTING 107 AGBANI ROAD, ENUGU, ENUGU STATE
343.	RIVERDALE PROFESSIONAL SERVICES 5 OLIYIDE STREE, OFF UNITY ROAD, IKEJA
344.	AK USMAN & CO SUITE 4 FLOOR 3 HAMZA ZAYYAD HOUSE NO. 2 MUHAMMADU BUHARI WAY, KADUNA
345.	MUSTAFA BULU & CO (CHARTERED ACCOUNTANTS) A104 RAMAT SHOPPING COMPLEX, KASHIM IBRAHIM WAY, MAIDUGURI - BORNO STATE
346.	2502 CONSULTING LIMITED 70 QUEENS STREET, ALAGOMEJI, YABA, LAGOS
347.	OLUSEGUN AKINDELE & CO. CHARTERED ACCOUNTANTS 11, OMOLE STREET, EGBEDA, LAGOS
348.	GBEMIGA OLAGBAIYE AND CO 70 QUEENS STREET, ALAGOMEJI, YABA
349.	MURI OBAYOPO & COMPANY SUITE 21, ANGLICAN WOMEN SHOPPING COMPLEX, ALAGBAKA, AKURE
350.	E & E ASSOCIATES WING A 2ND FLOOR OYO HOUSE CENTRAL BUSINESS, FCT, ABUJA
351.	INNOCENT ANYAHURU & CO 128 ABA OWERRI ROAD, UMUNGASI, ABA, ABIA STATE.
352.	WENDY GARUBA & CO 5, OLUGBENGA OLAOFE CLOSE, OFF OLUSEGUN OGUNDANA DRIVE, OFF EMMENUEL KESHI STREET, MAGODO PHASE II, IKEJA, LAGOS
353.	OCORD CONSULT 4/6 KUDIRAT ABIOLA WAY OREGUN, IKEJA, LAGOS
354.	GFAMS CONSULTING 4, ISMAIL ESTATE, FIRST AVENUE, MARYLAND, LAGOS
355.	KAYODE OGUNNAIKE & CO 30, OJEKUNLE STREET,PAPA AJAO, MUSHIN, LAGOS
356.	DAVID APAFLO AND CO

	70, QUEENS STREET, ALAGOMEJI, YABA
357.	OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS) 2ND FLOOR, ERYLASTON BUILDING, 109A NEW LAGOS ROAD, BENIN CITY, EDO STATE
358.	SOLACE PROFESSIONAL SERVICES SUITE C1, BETHEL PLAZA, 36 GARDEN AVENUE, GRA, ENUGU
359.	ADEBOYE AREGBESOLA & CO. SUITE 14, ANBEEZ PLAZA WUSE ZONE 5, ABUJA
360.	ANJOUS, UKU, EWEKA & COMPANY LAGOS: 4, LADIPO LABINJO CRESENT, OFF BODE THOMAS STREET, SURULERE, LAGOS
361.	GABRIEL OROKUNLE & CO (CHARTERED ACCOUNTANTS) OLATUNJI HOUSE, 4TH FLOOR, 299, IKORODU ROAD, IDIROKO B/S, MARYLAND, LAGOS
362.	SUNNY OKON & CO 248 IKOT EKPENE ROAD, UYO, AKWA IBOM STATE.
363.	C.E OKOROEZE & COMPANY PLOT 78 RALPH SODEINDE STREET, CENTRAL BUSINESS DISTRICT ABUJA.
364.	ADEDOKUN MODUPE & CO 13 ASHABI COLE STREET CBD ALAUSA, LAGOS
365.	ALIGASIM ACHOR & CO SUITE 2.25, 1ST FLOOR, PLOT 900, HERBERT MACAULAY WAY, AREA 10
366.	BUSINESS AND SYSTEMS CONSULTING LIMITED 27 ODUWOBI STREET, ILUPEJU, LAGOS
367.	ULOKO THOMAS & CO (CHARTERED ACCOUNTANTS) SUITE 21, AGUIYI IRONSI SHOPPING COMPLEX ASOKORO, ABUJA
368.	NASIRU MUHAMMAD & CO. 8 BENGHAZI STREET OFF ADDIS ABABA CRESCENT WUSE ZONE 4, ABUJA
369.	WOLE JOSHUA & CO BAVIS HOUSE, 19, GWANI STREET, WUSE ZONE 4, ABUJA.
370.	CHRIS AWILI & CO NO. 8 APAKPAVA STREET, BENIN CITY, EDO STATE.
371.	OLANIKE AJILO & CO 21 RAUFU WILLIAMS CRESCENT, SURULERE, LAGOS.
372.	IDB & ASSOCIATES 5 VORI CLOSE OFF ACME ROAD BY RCCG/ZENITH BANK, OGBA, IKEJA, LAGOS
373.	NWABUKO, FELIX ONWUCHEKWA & CO 5, HUAMBO CRESCENT, WUSE 7, ABUJA
374.	OMAYE & CO. (CHARTERED ACCOUNTANTS) SUITE 1006, ANBEEZ PLAZA, NDOLA CRESCENT, ZONE 5, WUSE, ABUJA FCT.
375.	FULCRUM ADVISORY SERVICES LIMITED 46 AHMED MUSA CRESCENT, JABI, ABUJA
376.	FOLA-AKINLEYE & CO 1 MOBOLAJI AJASA CLOSE, FIDISO EST, ABIJO, AJAH- EPE ROAD,LAGOS
377.	NASIRU ISYAKU & CO. 28A GANGES STREET, MAITAMA, ABUJA - FCT.
378.	MEF PROFESSIONAL SERVICES

	26 IBB WAY, CALABAR, CROSS RIVER STATE.
379.	AMANA & CO FLOOR 1, 22 AHMADU BELLO WAY BESIDE NNDC BUILDING KADUNA
380.	ABUH ADAH & CO 10, SHEHU LAMINU STREET ADJACENT TOTAL FILLING STATION UNGWAR RIMI KADUNA
381.	ADEWALE DISU & CO 1, CAC ROAD (2ND FLOOR), OFF TOTAL PETROL STATION, BENSON BUS-STOP, LAGOS ROAD - IKORODU, LAGOS
382.	OLUWAFEMI OYEWUSI & CO 197 UMARU SARO, SAWMILL ROAD, ILORIN, KWARA STATE.
383.	IKE & PARTNERS 3, RAINBOW DRIVE, PEACE ESTATE, OREGUN, IKEJA, LAGOS
384.	JULIUS INOFE & CO. SUIT B10, GOD IS ABLE PLAZA, 24 ROAD, FESTAC TOWN, LAGOS.
385.	UHY MAAJI & CO PLOT 107 GIDADO IDRIS STREET WUYE ABUJA
386.	SPACE LUCAS & CO 5 KURUDUMA ROAD, OPPOSITE COCIN CHURCH, KOBI, ASOKORO EXTENSION
387.	ADEYEMI APANPA & CO ADEYEMI APANPA AVENUE, OFF INIKPI STREET, HIGH LEVEL, MAKURDI, BENUE STATE
388.	WFO ROEDL & PARTNER NO 1, ABAYOMI DUROSINMI-ETTI STREET, OFF KUBOYE ROAD, LEKKI PHASE 1, (OCEAN SIDE), LAGOS.
389.	JULIUS INOFE & CO. SUIT B10, GOD IS ABLE PLAZA, 24 ROAD, FESTAC TOWN, LAGOS.
390.	ALATTA NZEWI OYEKA & CO. 1, OYEDIRAN STREET, OFF BODE THOMAS STREET, SURULERE
391.	ABDUL-AZEEZ OLADELE & CO. (CHARTERED ACCOUNTANTS) NO. 1 INTERCITY BANK STREET, MOGADISHU LAYOUT KADUNA
392.	SA'AD AND CO 1ST FLOOR, BANK OF AGRIC BUILDING, OFF LAMIDO ALIYU MUSTAPHA WAY, JIMETA, YOLA, ADAMAWA STATE
393.	ADENIYI OSOBA & CO SUITE TF 10 & 11, 3RD FLOOR, AHMED TALIB HOUSE(NNDC BUILDING),18/19 AHMADU BELLO WAY, KADUNA
394.	AMABINA & CO (CHARTERED ACCOUNTANTS) BEHIND EBIPRE CLINIC, YENAGOA, BAYELSA STATE.
395.	PRIMACY GLOBAL CONSULTS & ASSOCIATES 1 IGBOSE ROAD, LAGOS ISLAND, LAGOS
396.	FASAYE BOBOYE AND CO SUITE 35 AUA PLAZA, KADE STREET, WUSE 2, FCT, ABUJA
397.	SA'AD & CO 1ST FLOOR BANK OF AGRICULTURE'S BUILDING, OFF LAMIDO ALIYU MUSTAPHA WAY, JIMETA- YOLA
398.	OLUTAYO OBADINA & CO.

	77, OJUELEGBA ROAD, LAGOS
399.	LAYINKA LAWAL & CO SERVICES 14 KUSIMO STREET, AGUDA SURULERE, LAGOS
400.	OLUJOGUN LAWAL AND COMPANY BLOCK A1 SUITE 63, SURA OFFICE COMPLEX, SIMPSON STREET, LAGOS ISLAND, LAGOS STATE
401.	OVO ASANGA NYONG & CO 26, IBB WAY, CALABAR CROSS RIVERS STATE
402.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS) NO 58 THEODOLITE HOUSE, OPPOSITE KOFO HOMES (ADEOYO) ROAD OFF RING ROAD, IBADAN, OYO STATE
403.	LAMOFIY ASSOCIATES CONSULTING 4 KUSIMO STREET, AGUDA SURULERE, LAGOS
404.	S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS) PLOT 46 ISHAWU ADEWALE, SURULERE, LAGOS
405.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS) NO.7 SHAKA ROAD, GOLD & BASE, P. O. BOX 6611, ANGLO-JOS
406.	AGC ADEBAYO GBADAMOSI PLOT NO C/49,CADASTRAL ZONE 07-04 BWARI,FCT AND FEDERAL GOVT HOUSING ESTATE, FLAT G9, OYO.
407.	BA PROFESSIONAL SERVICES 24, OREMEJI STREET, BY ADEFOWOPE EXTENSION, OFF ASSOCIATION AVENUE, ILUPEJU, LAGOS
408.	GBENGA OLALEYE AND COMPANY NO 20, ANU-OLUWAPO STREET, OGO-OLUWA AREA, OSHOGBO, OSUN STATE
409.	PATRICK KODE & CO (CHARTERED ACCOUNTANTS) LASUITE 203, 2ND FLOOR, COPPER HOUSE, WUSE ZONE 5, ABUJA
410	AKINOLA AKINTUNDE & CO 3, IDOWU TAYLOR, VICTORIA ISLAND, LAGOS
411.	SAMUEL O. NZEKWE & CO 2ND AVENUE, 22 ROAD FESTAC TOWER, FESTAC, LAGOS
412.	EKOJA .B. EKOJA & CO MONECO HOUSE, PLOT 10023 RAYFIELD ROAD, JOS
413.	OLAWALE ROKOSU AND COMPANY 13 ASSOCIATION AVENUE ILUPEJU LAGOS
414.	ECNPARTNERS CHARTERED ACCOUNTANTS 6 LAKOTA STREET,WUSE ZONE 4,ABUJA
415.	UGBOAJA MARTINS & CO. (CHARTERED ACCOUNTANTS) 37 TRANS AMADI INDUSTRIAL LAYOUT, ENUGU
416	ADE, ADEBAMBO ADELALU & CO. 30, BABATUNDE LADEGA STREET, OMOLE PHASE 1, IKEJA, LAGOS
417.	ONYEBUCHI ROBERTS & CO 3, AYANBOYE STREET, ANTHONY VILLAGE, LAGOS
418.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS) 4, ADEBAYO ONAKOYA STREET, ELEWURA, CHALLENGE, IBADAN
419.	TONY OCHEI & CO

	BUSINESS SUITE 59, NICON LUXURY HOTELS, AREA 11, GARKI, ABUJA
420	SO&C COMPLIANCE SERVICES 33 ABEOKUTA STREET ANIFOWOSHE, IKEJA, LAGOS
421.	JOSHUA DARIYE & CO 1ST FLOOR STANDARD BUILDING, JOS
422.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS) 5, FOLAWEWO CRESCENT, OFF OGUNDANA STREET, ALLEN AVENUE, IKEJA, LAGOS
423.	BELLO TAMBAWAL & CO 6, SAIDU BARDE CLOSE, ZONE D, APO LEGISLATIVE QUARTERS, ABUJA
424.	VOKI ASSOCIATES 2ND FLOOR, NO.10.OWORONSOKI ROAD, OWORONSOKI, P.O BOX 2121, IKEJA LAGOS, NIGERIA.
425.	SUNDAY .I. ISU BLOCK B113, LT. MINIMAH ROAD, LUNGI BARRACKS OFFICE COMPLE, M3, MAITAMA, ABUJA.
426.	KCBC PARTNERS PC1, ENGINEERING CLOSE, VICTORIA ISLAND, LAGOS, NIGERIA
427.	UMAR WAZIRI & CO. CHARTERED ACCOUNTANTS GF (WEST WING) BANK OF INDUSTRY (BOI) BUILDING, 18 MUHAMMADU BUHARI WAY, KADUNA.
428.	JIM HENRY & CO. NO.41 IKOT EKPENE ROAD, UYO, AKWA IBOM STATE
429.	DOYIN KASUMU & COMPANY 1 ADIJATU TAIWO CLOSE, IKORODU, LAGOS
430.	ROTIMI ODUKOYA & ASSOCIATES 66 ALLEN AVENUE, IKEJA, LAGOS
431.	ADEBAYO EBUNLOMO & CO. 6, IKOSI ROAD, OFF KUDIRAT ABIOLA WAY, OREGUN, IKEJA, LAGOS
432.	JOSEPH ETEFIA INYANG & CO (CHARTERED ACCOUNTANTS) B5B AKWA SAVINGS & LOANS ESTATE, EFIAT OFFOT, P.O.BOX 463, UYO, AKWA IBOM STATE
433.	PETER OSALOR & CO SUITE 14B, LANDMARK PLAZA, IBB WAY, MAITAMA ABUJA.
434.	SULAIMON & CO. AHMED TALIB HOUSE, 18/19 AHMADU BELLO WAY, KADUNA, KADUNA STATE
435.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS) 5, FOLAWEWO CRESCENT, OFF OGUNDANA STREET, ALLEN AVENUE, IKEJA, LAGOS.
436.	DAR CONSULTANT 178, BORNO WAY, EBUTE-METTA, LAGOS
437.	BD KEHINDE & CO. PLOT 12, BLOCK 15 ADIGUN AVENUE MAGODO GRA, PHASE 1, LAGOS
438.	POSAG CONSULT SERVICES LTD SUITE 14B LANDMARK PLAZA, IBRAHIM BABANGIDA WAY MAITAMA, ABUJA
439.	HABIBAT OYIZA & CO NO. 3 ALIYU ATTA ROAD, LOKOJA, KOGI STATE
440.	OLUSUYI AGBOLA & CO

	SUITE 74 NANDU PLAZA, PLOT 566 NDOLA CRESCENT, OFF MICHEAL OKPARA STREET, WUSE ZONE 5, ABUJA.
441.	UMAR WAZIRI & CO. CHARTERED ACCOUNTANTS GF (WEST WING) BANK OF INDUSTRY (BOI) BUILDING, 18 MUHAMMADU BUHARI WAY, KADUNA.
442.	OLUFEMI JAIYESIMI & CO 16 OGUNSEFUNMI STREEET ANIFOWOSHE IKEJA, LAGOS
443.	HALLMARK CONSULTS (CHARTERED ACCOUNTANTS) SUITE B24, ABRAHAM PLAZA, PLOT 6, EKUKINAM STREET, UTAKO, ABUJA.
444.	SUNNY OYINBO & ASSOCIATES SUITE B44, DANZIYAL PLAZA,OPP. NNPC MEGA FILLING STATION, CBD, ABUJA
445.	OLAOLUBODE PROFESSIONAL SERVICES SUITE B206, NEW ORISUNBARE SHOPPING COMPLEX, MDS AREA, OSHOGBO, OSUN STATE
446.	JUSTIN NWOSU & CO, CHARTERED ACCOUNTANTS 31 ABIRIBA STREET, UMUAHIA, ABIA STATE
447.	OLUTAYO OBADINA & CO. 77, OJUELEGBA ROAD, SURULERE, LAGOS
448.	COST PLUS CONSULTANTS 40B CRESCENT MADUEKE, LEKKI PHASE 1, LAGOS
449.	AK AKRASI & CO 188A, IKOT EKPENE ROAD, UYO, AKWA IBOM STATE
450.	YAKUBU DAUDA MAMA & CO. NO. 24 CHURCH STREET, JOS, PLATEAU STATE
451.	KUNLAM CONSULTING LTD LAGOS
452.	MICHAEL AKANO & CO. EXT. B49, EFAB MALL ANNEX AHMADU BELLO WAY, GARKI, ABUJA
453.	OJOGBE ISRAEL AND CO SUITE 113 JINIFA PLAZA CENTRAL BUSINESS DISTRICT ABUJA
454.	BADUNG ISIDO & CO LTD PLOT 104, SUITE 5, HIGHBURY PLAZA, GADO NASKO ROAD, KUBWA, ABUJA
456.	KAYODE OJO & CO 15, OLUYOLE STREET, OFF IMALEFALAFIA JUNCTION, OKE ADO, IBADAN
457.	OTUNOLA ADEBAYO & CO. NO. 3, OTUNOLA ADEBAYO STREET, OFF TAIWO ROAD, ILORIN, KWARA STATE
458.	MUKHTAR ADAM & CO (CHARTERED ACCOUNTANTS) SUITE 2 POWA PLAZA LADOKE AKINTOLA BOULEVARD GARKI 2, ABUJA
459.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS) PLOT 3, OTUNBA JOBI-FELE WAY ALAUSA, IKEJA, LAGOS
460.	OLUJUNAID AND CO CHARTERED ACCOUNTANT & TAX PRACTITIONER 54, ABEOKUTA- IBADAN RD. BESIDE CDA FILLING STATION, OBANTOKO, ABEOKUTA, OGUN STATE.
461.	FAL PROFESSIONALS SERVICES SUITE TF5, FLOOR 3, AHMED TALIB HOUSE, 18/19 AHMADU BELLO WAY, KADUNA, KADUNA STATE

462.	DAUDA OLAWALE IBRAHIM & CO 8, ORITSHE STREET, OFF AWOLOWO WAY, IKEJA, LAGOS
463.	RHERIENE MABAMIDJE & CO BLOCK 3, (UPPER FLOOR) EDEWOR SHOPPING CENTRE, 56 WARRI/SAPELE ROAD, EFFURUN- WARRI, DELTA STATE
464.	MOTI & ASSOCIATES SUIT E16, 2ND FLOOR, MELITA PLAZA, AREA 11, GARKI, ABUJA
465.	ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS) AYAKI CHAMBERS, 5 OBA NLE ARO CRESCENT OFF COKER ROAD,ILUPEJU LAGOS NIGERIA
466.	MCSAM PROFESSIONAL SERVICES 10 AGBONYIN AVENUE, OFF ADELABU STREET, SURULERE LAGOS
467.	MURIX & CO. 26, MISSISSIPPI STREET, MAITAMA, ABUJA
468.	AKINBODE OGUNSANWO & CO 1A, OGUNLANA DRIVE, SURULERE, LAGOS
469.	NASIRU ISYAKU & CO. 28A GANGES STREET, MAITAMA, ABUJA - FCT.
470.	ADEDAYO OSOBU AND COMPANY 41 SHASHA ROAD, DOPEMU, LAGOS
471.	ADENIJI AGBOOLA & CO 58A KUDIRAT ABIOLA WAY, OREGUN IKEJA, LAGOS.
472.	ADE OGUNDIPE & CO 27 OGUNTOLU STREET, SHOMOLU – ONIPANU, LAGOS
473.	FEMI BADEJO & CO 20 JOGUNOSINMI STREET, LAGOS
474.	AYODIMEJI OLALEKAN & CO. NO. 85, IBRAHIM TAIWO ROAD, ILORIN, KWARA STATE
475.	NTEKIM ROBSON & CO. SUITE B3 ROYAL PLAZA, 12 FRIA CLOSE, NEAR EFCC HQTRS, WUSE II, ABUJA
476.	THOMPSON OBOL & CO., CHARTERED ACCOUNTANTS 49 IBB WAY, CALABAR, CROSS RIVER STATE
477.	RIA CONSULTING 107 AGBANI ROAD, ENUGU, ENUGU STATE
478.	A. S. DAFUR & CO 37 NEW BUKURU LAYOUT EXPRESS WAY BUKURU, JOS.
479.	SOLOMON IROAGBA & CO 43, RWANG PAM STREET, JOS
480.	AYAMBA HARCOURT & CO. 112, NDIDEM USANG ISO ROAD, CALABAR, CROSS RIVER STATE.
481	EHIMIGBAI OHIO & CO 226, MURTALA MUHAMMED WAY, BININ – CITY, EDO STATE
482.	CLEARRESULT CONSULTING PLOT 775A, OLD OLOWORA ROAD, ATERE B/STOP, OLOWORA INSIDE, OJODU- BERGER, LAGOS
483.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)

	SUITE A302 A. A ZAURO PLAZA PLOT 492 AHMADU BELLO WAY, KADO
484.	AMA PROFESSIONALS 60, FASHINRO STREET, KUJE AMUWO, LAGOS
485.	OLAOTI OLAYIWOLA B. & CO NO 17, PHILIP OJEDOKUN, MAGODO -ISHERI, LAGOS.
486.	COBB-DOUGLAS CONSULTING SUITE SF02, AXIOM PLAZA, TABON-TABON, AGEGE, LAGOS
487.	TOPE OLWASEGUN THOMAS & CO (T.O. THOMAS & CO) SUITE 11, 3RD FLOOR, APO SPARK LIGHT MAIL, DURUMI DISTRICT, ABUJA
488.	HAGGAI CONSULTING PLOT 853, LIFE CAMP, ABUJA
489.	IGENE JOY & CO SUITE 22, CORNERVIEW PLAZA, LIFE CAMP, ABUJA
490.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS) NO. 2A, 11 ROAD, FIRST AVENUE, EFAB CITY ESTATE, ABUJA, FCT
491.	ORJI AJAH & CO 1B OSIBAJO CLOSE OFF ADEBAMBO STREET, OBANIKORO LAGOS
492.	BUKOLA ADEOLA & CO E1, IBADAN STREET, KADUNA, KADUNA STATE
493.	STANDARD AUDITORS & CO FLOURI FLAT2 PDP STATE SECRETARIAT, JEKADAFARI ROAD, GOMBE, GOMBE STATE
494.	UGOCHUKWU UKAH & CO SUITE B3, ABUJA SHOPPING MALL, WUSE ZONE 3, ABUJA
495.	AJIBOYE ADEOYE & CO. 8, YINUSA ADENIJI STREET, OFF TOYIN STREET, IKEJA, LAGOS
496.	LAUSILLA & CO NO 4 ALKALI SILAS MAI STREET, TRANS ENGINEERING DAWAKI, ABUJA
497.	ADEOYE & ASSOCIATES 8, YINUSA ADENIJI STREET, OFF TOYIN STREET, IKEJA, LAGOS
498.	TOYIN IDRIS & CO SUITE SF02, AXIOM PLAZA, AGEGE, LAGOS
499.	SEGUN ADELANWA & CO. 57, AGO PALACE WAY, OKOTA, LAGOS
500.	A.F DAWODU & CO. CHARTERED ACCOUNTANTS 8, MABINUORI DAWODU STREET, GBAGADA PHASE 1, LAGOS
501.	ADENUSI AND COMPANY 2ND FLOOR, WING B CITY PLAZA, RUKUBU CLOSE OFF NKWERE STREET, OFF AHMADU BELLO WAY, GARKI, ABUJA
502.	OGUNTADE & CO SUITE 19, SUNLCO PLAZA, 187, OBAFEMI AWOLOWO WAY, OKEADO, IBADAN
503.	UBONG NDEM & CO LADOKE AKINTOLA BOULEVERD, SUITE 23, ANGEL PLAZA, GARKI II ABUJA, FCT
504.	EMMANUEL OLOKE & COMPANY SUITE 119, JINIFA PLAZA, PLOT 1014 SAMUEL ADEMULEGUN ADESUJO STREET, CBD, ABUJA
505.	MUSTAPHA USMAN & CO. CHARTERED ACCOUNTANTS

	NO. 18, DEMOCRACY CRESCENT GADUWA ESTATE GUDU DISTRICT, ABUJA - FCT
506.	ODUWOLE, IDRIS & CO. 8, STRACHAN STREET, ISLAND, LAGOS
507.	KOLLINS AND COLLINS CONSULTANCY SERVICES LIMITED NO. 4 NEW ASARI ESO LAYOUT, CALABAR, CROSS RIVER STATE
508.	PLURAL CONSULTING 8, STRACHAN STREET, ISLAND, LAGOS.
509.	GABRIEL SOGOLO & CO 10 ORITSHE STREET, OFF OBAFEMI AWOLowo WAY, IKEJA, LAGOS
510.	JIBYES CONSULTING 8, YINUSA ADENIYI STREET, OFF TOYIN STREET, IKEJA, LAGOS
511.	BABALOLA, AKIN-SEGUN & CO 26/28, SHIPEOLU STREET, PALMGROOVE, LAGOS STATE
512.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS) SUITE A 14 KEITA PLAZA, GWAGWALADA, ABUJA.
513.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS) NO. 2A, 11 ROAD, FIRST AVENUE, EFAB CITY ESTATE, ABUJA, FCT
514.	CHARITY O. ONYEGA & CO. CHARTERED ACCOUNTANTS SUITE 1008, ANBEEZ PLAZA, 15. NDOLA CRESCENT, WUSE ZONE 5 ABUJA
515.	OLUKAYODE AKINWALE & CO C96, DRIVE 1, 1ST GATE, PRINCE AND PRINCESS CORNER SHOPS, PRINCE AND PRINCESS ESTATE
516.	FTC PARTNERS 26, MEDITERRANEAN STREET, MAITAMA. ABUJA
517.	BASHIR NURA & CO NO 3 SUNYANI STREET, WUSE ZONE 1 ABUJA
518.	OLUGBENGA OYINLOLA AND COMPANY SUITE 30B, LANDMARK PLAZA, PLOT 3124, IBB WAY, MAITAMA, ABUJA
519.	KWAMU AND CO NO. 1 ADENEKAN STREET, OFF OKOTA ROAD, OKOTA, LAGOS
520.	IDONGESIT EFIONG UTAH & CO CHARTERED ACCOUNTANTS SUITE D9 AWMAR PLAZA, ABDULSALAM ABUBAKAR WAY, GUDU DISTRICT, ABUJA
521.	ABIODUN AJIBOYE & CO.(CHARTERED ACCOUNTANTS) SUITE 50 PRIMALTEK PLAZA EGBEDA, LAGOS
522.	BIYI REMI OLUSOJI & CO (CHARTERED ACCOUNTANTS) 61, KUDIRAT ABIOLA WAY, OREGUN, IKEJA LAGOS
523.	CHIDOZIE PAUL ENEH & CO. CHARTERED ACCOUNTANTS SUITE A8 DANSARARI PLAZA, 5 ZIGUINCHOR STREET, ZONE 4, WUSE, ABUJA
524.	OCHIWU & CO. (CHARTERED ACCOUNTANTS) 21 MAKENI STREET, OFF BISSAU STREET, ZONE 6, WUSE, ABUJA FCT
525.	DMS PROFESSIONAL SERVICES 2, GABARO CLOSE, VICTORIA ISLAND, LAGOS
526.	IYAMAH EDWARD ENOLUNOSEN & CO 37, FORESTRY ROAD, OREDO LOCAL GOVERNMENT, BENIN CITY, EDO STATE
527.	KOLA OLATUNDE & COMPANY 21, SULEIMAN BARAU RD, OPPOSITE NEPA OFFICE, SULEJA, NIGER STATE

528.	DAISI SOGBESAN & CO. 14, TOYIN STREET, IKEJA, LAGOS
529.	SO+A & ASSOCIATES SUITE D05B, 3RD FLOOR PEACE PARK PLAZA , PLOT 479, AJOSE ADEOGUN STREET, UTAKO DISTRICT, ABUJA
530.	PERISCOPE CONSULTING LIMITED ENQUIRIES@PERISCOPE.NG.COM
531.	JACOB O. AWOFADEJU & CO. 576, GIDADO IDRIS WUYE DISTRICT, ABUJA MUNICIPAL AREA COUNCIL FCT, ABUJA.
532.	KUNLE IBITOWA & CO. 18, OLUSEGUN ASEKUN CLOSE, EYITA, IKORODU, LAGOS
533.	ABIDOYE ODESOLA & CO. NO. 6 GIMBA ROAD JIMETA YOLA, ADAMAWA STATE
534.	OLADIPUPO SHAKIRU & CO 23,IBADAN STREET,OFF SHYLLON STREET,ILUPEJU
535.	OBI NDAJI & CO. NO 6, TAFAWA BALEWA STREET, JOS, PLATEU STATE
536.	BEN EKEDEBE & CO 112 WETHERAL ROAD, OWERRI, IMO STATE
537.	SAMSON OSAGIE & CO 24 ADEMOLA STREET, S/W, IKOYI, LAGOS
538.	MOSAC PROFESSIONAL SERVICES 197C AKERELE EXTENSION, SURULERE, LAGOS
539.	LIMELIGHT PROFESSIONAL SERVICES NO 31A ADEBOYE SOLANKE STREET OFF ALLEN AVENUE, IKEJA LAGOS
540.	DARE ADEPOJU & CO 1, ARAROMI STREET, ARAROMI BUS STOP, IYANA-IPAJA, LAGOS
541.	O. P. S. TOWOJU & CO. CHARTERED ACCOUNTANTS PLOT 47, AJOSE ADEOGUN STREET, UTAKO DISTRICT, ABUJA
542.	F. C. ANOKWU & COMPANY NO. 1, UMUAKALI NAZE, OWERRI NORTH, IMO STATE
543.	DEDAYO ADEYEYE & CO. 4, OLOWOLAGBA CLOSE, ODU - BAALE, AKINBO, AKUTE, OGUN STATE
544.	J.FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS) NO. 10 AJARA STREET OPPOSITE KEWON HOTELS LIMITED, LOKOJA KOGI STATE
545.	DELE OLANIYAN & CO 354 MURITALA MOHHAMED WAY, YABA LAGOS
546.	OYE ABIOYE QUAYE & CO P1 MOGADISHU LAYOUT, KADUNA, KADUNA STATE
547.	BOLA OYEBOWALE & CO 51/53 OJODU-AKUTE ROAD, BY ARIT PRIVATE SCHOOL, ALAGBOLE – AKUTE, OGUN STATE
548.	HAPITAX CONSULTANCY LIMITED WW SUITE 38 TAFAWA BALEWA SQUARE LAGOS
589.	AOI PROFESSIONAL SERVICES 7 SALAMI STREET AFOBAJE ROAD, OTA, OGUN STATE

590.	TBS PROFESSIONAL SERVICES NO 24, SURA MOGAJI STREET, OFF COKER ROAD, ILUPEJU LAGOS
591.	ABIODUN IDOWU & CO. LHS PLACE BLOCK 2 PLOT 1 ILO AWELA/TOLL GATEB ROAD OTA, OGUN STATE
592.	SANNI WAHEED & CO LAGOS
593.	ABEEB & CO 23, APENA, SURULERE, LAGOS
594.	OFUANI MAIDOH & CO OSHOPEY PLAZA, 21, ALLEN AVENUE, IKEJA, LAGOS
595.	BAYO ARIKAWE @ CO. 36A ACME ROAD, OGBA-IKEJA, LAGOS
596.	ADELEKE ADEKUNLE & CO. 2, AKIN OSIYEMI STREET, OFF ALLEN AVENUE, IKEJA, LAGOS
597.	CROWN AND LORDS CHARTERED ACCOUNTANTS 4, SULE ABUKA STREET, OFF OPEBI ROAD, IKEJA, LAGOS
598.	YKS UNIQUE CONSULTS 3B SEHINDE CALLISTO CRESCENT, OSHODI, LAGOS
599.	PRECIOUS UNIQUE CONSULTS 170, AGEGE MOTOR ROAD, MUSHIN, LAGOS
600.	AMOPE ASSOCIATES SUITE 12 IBIYO PLAZA, OPP TIPPER GARAGE ALONG AVALON HOTEL, OFFA KWARA STATE,
601.	AUTUMN MANAGEMENT CONSULTANTS LIMITED PLOT 7, BLOCK B, MINISTRY OF AGRIC ESTATE, OLD JEBBA ROAD,
602.	YUSHAU NA-ABBA & CO NO 2, ZOO ROAD, KANO.
603.	OLUSHILE FOWORA & CO 121, MURTALA MOHAMMED ROAD, ILORIN KWARA STATE
604.	A.U OSUMAH & CO SUITE 210, ANBEEZ PLAZA, WUSE ZONE 5, ABUJA
605.	BENJAMIN AKANJI OMONAYAJA & CO. BENJAMINAKANJI@YAHOO.COM
606.	BOLADALE LAWAL & CO SUITE B3, GOODNEWS PLAZA, NO 4, AGBAOKU STREET, OPEBI, IKEJA, LAGOS
607.	JUBRIL OLAWALE LAWAL & CO. NO 1, ONIKOKO ROAD, IBARA, ABEOKUTA, OGUN STATE.
608.	J. K. RANDLE & CO. (CHARTERED ACCOUNTANTS) "LISA COURT" 61, ODUDUWA CRESCENT, GRA, IKEJA, LAGOS
609.	ABASS JIMOH AND COMPANY (CHARTERED ACCOUNTANTS) 303 AGO PALACE WAY, OKOTA, LAGOS
610.	GBENGA OLALEYE AND COMPANY NO 20, ANU-OLUWAPO STREET, OGO-OLUWA AREA, OSHOGBO, OSUN STATE
611.	NASIRU SIAKA & CO 8 JOHN OLUGBO STREET, END OF UNITY ROAD, IKEJA, LAGOS
612.	AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS)

	THE MALL(SUITE 4), WOMEN DEVELOPMENT CENTRE (WDC), AGEGE, LAGOS
613.	ROAC & ASSOCIATES SUITE 121, EDO HOUSE, PLT 1225 AHMADU BELLO WAY, LAGOS.
614.	IBRAHIM SADU & CO PLOT 775A, OLD OLOWORA ROAD, BY OMOLE PHASE 11. ISHERI, LAGOS
615.	OLU ADASONLA & CO CHARTERED ACCOUNTANTS 10 FAJEBE STREET OFF AJAKAIYE STREET, IKEJA, LAGOS
616.	RAJI RASAQ ADESINA & CO. SUITE S04, 2ND FLOOR MALLAM SHEHU PLAZA, NO. 35 I.T IGBANI STREET, OFF OBAFEMI AWOLOWO WAY, JABI DISTRICT, ABUJA
617.	ADERETI OSUADE & CO 23 ALHAJI BAKARE STREET OFF OGUNNUSI ROAD, OJODU, LAGOS
618.	OLAYEMI TAIWO AND CO. SUITE A51, PRIMAL TEK PLAZA, 63/65, EGBEDA - IDIMU ROAD, EGBEDA, LAGOS
619.	ADEYINKA GBEGUDU & CO SUITE 14, AKURE SHOPPING COMPLEX, ALAGBAKA, AKURE, ONDO STATE
620.	ZADOC & PARTNERS 8, YINUSA ADENIJI STREET, OFF TOYIN STREET, IKEJA, LAGOS
621.	FES BENJAMIN ENAMUDU & COMPANY 15, AHMADU ALI CRESCENT, UTAKO DISTRICT, ABUJA
622.	LANRE SOLARIN & CO. 220B ETI-OSA WAY, DOLPHIN ESTATE, IKOYI, LAGOS
623.	LANRE ABIDAKUN & CO. ALL SEASON PLACE SUITE 220, 74 ISHERI ROAD, BESIDE FEDERAL ROAD SAFETY CORPS , OJODU, I KEJA, LAGOS
624.	ADEMOLA ADEDEJI & PARTNERS A11, ADENIYI COKERS STREET, DIDEOLU ESTATE, ONIRU, V.I. LAGOS
625.	WASIU PARAMOLE & CO. SUITE 51/52 OGBA SHOPPING ARCADE, OGBA, LAGOS
626.	ROAC & ASSOCIATES SUITE 121, EDO HOUSE, PLT 1225 AHMADU BELLE WAY, LAGOS
627.	RAZAK JAIYEOLA & CO. 14B, AMARA OLU STREET, BEHIND ZENITH BANK, LATEEF JAKANDE ROAD AGIDINGBI, ALAUSA IKEJA LAGOS STATE
628.	FBP CONSULTING 4, GEORGUS COLE STREET, OGBA, IKEJA, LAGOS
629.	HDA AUDIT 4TH FLOOR, HAMZA ZAYYAD HOUSE, NO. 10 MUHAMMADU BUHARI WAY, KADUNA
630.	JOE EDU & CO (CHARTERED ACCOUNTANTS) BZ 124 KAZAURE ROAD, KADUNA
631.	KOLA BAMIWUYE & CO 2B ARANYE OKILO DRIVE, D/LINE PORT HARCOURT
632.	BB PHOENIX CONSULTING 8, YINUSA ADENIJI STREET, OFF TOYIN STREET, IKEJA, LAGOS
634.	IBUKUN OLANIYI OJO & CO 5 SADIKU STREET, AGIDINGBI, IKEJA, LAGOS

635.	OLUFEMI AFOLABI & CO. LINK 26, HOUSE NO. 2, HAUSAWA QUARTERS, KANO
636.	FIFTILAN AND ASSOCIATES 7, ASIATA SOLARIN CRESCENT, OFF KUDIRATU ABIOLA ROAD, OJOTA LAGOS
637.	DAWOOD OMANE & CO (CHARTERED ACCOUNTANTS) 5, ROBERTS STREET, MAGODO G.R.A., LAGOS
638.	GREENHEDGE CONSUL NO. 14, DESMOND STREET OTUN, AKUTE
639.	HI-SPEED CONSULT LTD HOUSE 32 ROAD 21, FHA ESTATE, LUGBE ABUJA
640.	BIODUN AJAYI & CO (CHARTERED ACCOUNTANTS) 4, MAKANJUOLA STREET, MEIRAN, OJOKORO, LAGOS
641.	MUSTAPHA MUBASHIR & CO OFFICE RD, OPP NATIONAL POPULATION COMMISSION OFF AHMADU BELLO WAY, GRA, ILORIN.
642.	CHECKALL RESOURCES SUITE S04, MALLAM SHEHU PLAZA, NO: 35, IT IGBANI STREET, OFF OBAFEMI AWOLOWO WAY, JABI DISTRCIT, ABUJA
643.	ADEDOYIN ODUTOLA & CO 16B SEHINDE CALISTO STREET, OSHODI, LAGOS
644.	BINIDOY CONSULTING 16B SEHINDE CALISTO STREET, OSHODI
645.	SANNI WAHEED & CO LAGOS
646.	INIFADHE UYOYOH & CO SUITE J168, IKOTA SHOPPING COMPLEX. VGC, LEKKI-AJAH, LAGOS
647.	ANEFU SNOE & CO NO.210 ZTC, SOKOTO ROAD, GUSAU, ZAMFARA STATE
648.	PETER OBADAN & CO 14 COMMERCIAL AVENUE BENIN CITY
649.	AKINKUNMI RASAQ & CO. SUITE 33, HILL-TOP PLAZA, BESIDE UBEC BUILDING, NO. 13, GWANI STREET, ZONE 4, WUSE, ABUJA
650.	DOVEWOOD CONSULTING 6A LILY DRIVE, MKO GARDENS, ALAUSA, IKEJA, LAGOS
651.	AKIN AKINBOTE & COMPANY 31A, ISSAC JOHN STREET, GRA IKEJA
652.	LEVI OZUA AND COMPANY 75, SIR KASHIM IBRAHIM ROAD, MAIDUGURI, BORNO STATE
653.	BOSHMAN CONSULTING 31A, ISSAC JOHN STREET, GRA IKEJA, LAGOS
654.	AKIN AKINBOTE & COMPANY 31A, ISSAC JOHN STREET, GRA IKEJA, LAGOS
655.	GREENHEDGE CONSUL NO. 14, DESMOND STREET OTUN, AKUTE, OGUN STATE
656.	SIKIRU OLARIBIGBE & ASSOCIATES

	SUITE 28, MAZFALLAH SHOPPING COMPLEX, KARU, ABUJA
657.	EJEH SHEIDU TOKULA & CO NO 1, JOSEPH STREET, OFF OSHO STREET, OPEBI, IKEJA, LAGOS STATE.
658.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS) NO. 51, EMIR YAHAYA ROAD, SOKOTO
689.	ISRAEL AKPOVOKE & CO; CHARTERED ACCOUNTANTS 36 ROMFORD STREET, SUN CITY, ABUJA
690.	OAK CHARTERED ACCOUNTANTS 4, SHANU STREET, OFF AWOLOWO WAY IKEJA, LAGOS
691.	ONE PROFESSIONALS CHARTERED ACCOUNTANTS PHD CONSULTING HOUSE, PLOT 304 APO MECHANIC VILLAGE, APO, ABUJA.
692.	DEAN & ASSOCIATES 8 ORLANDO MARTINS STREET, OFF IGBO SERE STREET, LAGOS
693.	PRICEWATER AND COMPANY 37 MURTALA MOHAMMED WAY, BOX 8032 JOS.
694.	ONABAJO ADEYEMI & CO. 84, AMBASSIDIORAL DRIVE, KUBWA, ABUJA
695.	STANDARD PRACTICE PROFESSIONAL 1, OMOALADE ALAFIA STREET OFF PEDRO ROAD PALM GROOVE LAGOS
696.	ACME PROFESSIONALS INFO@ACMEPROFESSIONALS.COM
697.	KOLA BAJOMO & CO. LEVENTIS BUILDING 2ND FLOOR, BACK OFFICE, 42/43, MARINA, LAGOS
698.	EAGLE PATTERN PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS) 4TH FLOOR OBUM PLACE, WUSE 2, ABUJA
699.	OLANREWAJU FALA & CO PLOT 14, BLOCK A, SURULERE INDUSTRIAL ROAD, OFF ACME ROAD, OGBA INDUSTRIAL ESTATE, IKEJA, LAGOS
700.	UTHULOR OREKE & CO NO 6 GUNNING ROAD, ABAKILIKI, ABAKALIKI LGA, EBONYI STATE
701.	SEGUN ADENIYI FABIKUN & CO 17, UNITY ROAD, IKEJA, LAGOS
702.	MUHTARI DANGANA & CO 36 DOUALA STREET, WUSE ZONE 5, ABUJA
703.	UDOH ANIEDI TOM & CO 79, IKOT EKPENE ROAD, UYO, AKWA IBOM STATE
704.	ATTU ADABI PROFESSIONALS SUITE B3, OANDO FILLING STATION PLAZA, GUDU, ABUJA.
705.	CHARLES NWOGU & CO 75, RANDLE AVENUE, SURULERE, LAGOS
706.	RAYTAN LIMITED HOUSE 8 3 AVENUE GWARINPA ABUJA
707.	PAUL AKINADE ADEBIMPE & CO (P.A. ADEBIMPE & CO) 2ND FLOOR, MILLENNIAL BUILDER'S PLAZA, OPP. NNPC TOWER, HERBERT MACULAY WAY, ABUJA, FCT
708.	INDEPENDENT PROJECT MONITORING COMPANY LTD

	18B, OLU HOLLOWAY ROAD, IKOYI
709.	AIYELABOLA + ASSOCIATES 5, AFISMAN DRIVE, ANIFOWOSE, IKEJA, LAGOS.
710.	AKINSANMI BABAFEMI & CO (CHARTERED ACCOUNTANTS) 18, BABAFEMI AKINLEMBOLA ST, ILUPEJU-DADDY TOWN, OFF YEWANDE/GIWA, OKE-ARO, OGUNS STATE
711.	OLUSEGUN ABAYOMI AKINOSI & CO, 2ND FLOOR , 29/31 OBAFEMI AWOLOWO WAY, AWOLOWO HOUSE, IKEJA , LAGOS
712.	AKIN TAIWO & CO 1, RHIEF LANE OGUN STREET, OSBORNE FORESHORE ESTATE, IKOYI, LAGOS
713.	UBANI OBINNA & CO. CHARTERED ACCOUNTANTS 7, RAZAK BALOGUN STREET, OFF ADEBOLA STREET, OFF ADENIRAN OGUNSANYA, SURULERE,LAGOS
714.	ALIYU & USMAN NO. 2 TRIPPLE "H" PLAZA, LAGOS STREET, MAIDUGURI, BORNO STATE
715.	EVANS DIRISU AND CO. HOUSE 11, 372 ROAD, 3RD AVENUE, GWARINPA, ABUJA
716.	NNACHI OKPARA & CO. CHARTERED ACCOUNTANTS SUITE D9 AWMAR PLAZA ABDULSALAMI ABUBAKAR WAY, GUDU DISTRICT
717.	TAOFIK AJADI & CO, (CHARTERED ACCOUNTANTS) 12C ZABIRA PLAZA, GAWON NAMA AREA. SOKOTO
718.	OGAGA OMOLE & COMPANY 9, MABINUORI STREET, SHANGISA, LAGOS
719.	SKY STREAM CONSULTING 40 KAYODE STREET OFF IJAIYE ROAD, OGBA, LAGOS
720.	ADESHINA BABATUNDE & CO (CHARTERED ACCOUNTANTS) 6, ABOSEDE ODEBOWALE CLOSE, IFAKO GBAGADA, LAGOS
721.	BALOGUN ABDULRASHEED AND CO SUITE C202, GARKI MALL, OPPOSITE INTERNATIONAL MARKET, GARKI II, ABUJA
722.	DANTONG DALYOP RWANG & CO. CERTIFIED NATIONAL ACCOUNTANTS NICON INSURANCE BUILDING, NO. 4 SECRETARIAT RD. JOS
723.	DAN OKU & CO 102 NDIDEM USANG ISO ROAD, CALABAR
724.	VALUEWORTH 11 ADESHINA STREET, OFF OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
725.	MICHAEL NWACHUKWU & CO, CHARTERED ACCOUNTANTS NO. 1, ADEYOYO STREET, OFF ISOLO ROAD, MUSHIN, LAGOS
726.	RAPHAEL ANYAMA & CO. [CHARTERED ACCOUNTANTS]. 7, BANK ROAD, (BANK OF AGRICULTURE BUILDING), OWERRI, IMO STATE
727.	WALE ILEDARE & CO HOUSE 3 ABDULSALAM ABUBAKAR CLOSE, PEACE COURT ESTATE, LOKOGOMA DISTRICT, ABUJA
729.	KESTER DESMOND AND ASSOCIATES, HOUSE 16, A-CLOSE BY OBUBRA CLOSE, MORO ROAD, PW, KUBWA, ABUJ-FCT
730.	MANAM PROFESSIONAL SERVICES G3 BAHAGO PLAZA, PAIKO ROAD, TUNGA MINNA

731.	NTIAJUKA & CO (CHARTERED ACCOUNTANTS) NO. 8 ALHAJA OLUWAKEMI STREET ANTHONY VILLAGE, LAGOS
732.	EMMANUEL ABIODUN ADENIJI & CO (CHARTERED ACCOUNTANTS) 19, ONAYADE STREET, FEDEYI, LAGOS
733.	FRY ARCHIBONG & CO NO.1 CHIEF OBOT STREET, OFF ATEKONG DRIVE, CALABAR, CROSS-RIVER STATE
734.	DIRAN ONIGBOGI AND COMPANY NO 20, ANU-OLUWAPO STREET, OGO-OLUWA AREA, OSHOGBO, OSUN STATE
735.	ABIODUN ARIYIBI & CO. BLOCK 192 FLAT Y. AMUWO ODOFIN ESTATE, LAGOS
736.	NONGOMIN TER AND COMPANY SUITE C106 1ST FLOOR, CROWTHER PLAZA, JOSEPH GOMWALK STREET, GUDU DISTRICT, ABUJA
737.	DANIEL ONUNKWO & CO 15 UYO CRESCENT, OFF EMEKA ANYAOKU STREET, AREA 11, GARKI. ABUJA
738	EDWARD O. ASHADE & CO SUITE B25, DANZIYAL PLAZA OPPOSITE NNPC FILLING STATION, OLUSEGUN OBASANJO WAY, CBD ABUJA
739.	KEHINDE OGUNTUASE & CO SUITE B25, DANZIYAL PLAZA OPP. NNPC FILLING STATION CBD ABUJA
740	OLAWUYI GABRIEL & CO NO, 27 EZEKIEL STREET, OFF TOYIN STREET, IKEJA LAGOS
741	OBI OKECHUKWU & CO 73, ZIK AVENUE, AWKA, ANAMBRA STATE
742.	ITA-ESSIEN CHRIS & CO (CHARTERED ACCOUNTANTS) 1, PARLIAMENTARY VILLAGE ROAD, EFIO-ETE JUNCTION, CALABAR, CROSS RIVER STATE
743.	CHRISOLAM PROFESSIONAL SERVICES 29, MOBOLAJI BANK ANTHONY WAY, IKEJA
744.	ANTHONY NZOM & CO SUITE 35 2ND FLOOR MAZAFALLAH COMPLEX KARU ROUND ABOUT, P.O. BOX 5883 ABUJA. FCTABUJA
745.	TIKON PROFESSIONALS CHARTERED ACCOUNTANTS NO.2, IYA AGAN LANE, EBUTE METTA WEST, LAGOS.
746.	ADEBOWALE ADESOLA AND CO (CHARTERED ACCOUNTANTS) REAL PLAZA. 1 JUNAID DOSUMU STREET, CBD ALAUSA, IKEJA, LAGOS
747.	E.S.A OPASINA AND COMPANY 6 ADEBOYE SOLANKE STREET BY FIRST BANK, ALLEN AVENUE, LAGOS
748.	UDOH ANIEDI TOM & CO 79, IKOT EKPENE ROAD, UYO, AKWA IBOM STATE
749.	OOM PROFESSIONAL SERVICES C4, SHERRYVILLE ARCADE PLOT 420, ISHERI/OJODU ROAD, LAGOS
750	OYEWOLE M. S. & ASSOCIATES SUITE 12, NO.7 ADEYINKA ADEBAYO WAY, OPPOSITE EKSU GUEST HOUSE, BANK ROAD, ADO EKITI
751.	BERNARD EDU

	35 ENE BONG AVENUE, CALABAR, CROSS RIVER STATE
752.	SALAKO ADEWALE & CO 9A RUMBEEK CLOSE OFF SUDAN STR WUSE ZONE 6, ABUJA
753.	ERNEST EMEKA & CO (CHARTERED ACCOUNTANTS AND TAX CONSULTANTS) ADENEKAN PLAZA, 1, ADENEKAN STREET, OFF OKOTA ROAD, ISOLO, LAGOS
754.	ONYEADOR ONYEADOR AND CO OBIOMA ONYEADOR PLAZA, 1ST AVENUE, GWARIMPA2, ABUJA
755.	AKINTELURE OKELOLA & CO 150 IKORODU ROAD ONIPANU LAGOS
756.	ISAMA ISAMA & CO 2/4, ESOMO CLOSE, IKEJA, LAGOS
757.	JOHN NDIFON & CO, CHARTERED ACCOUNTANTS SUITE 6, HOUSE 464, FEDERAL HOUSING ESTATE, CALABA
758.	ANTHONY NWINEE & CO. 24 FORCES AVENUE, OLD GRA, PORT HARCOURT
759.	EMEKE NWABUZOR & CO 15 AHMADU A.ALI CRESENT, OFF DAN SULEIMAN STREET, UTAKO DISTRICT, ABUJA
760.	GUMWAN D GUZUK & CO 43 MURTALA MOHAMMED WAY JOS
761.	OMASHIBON & PARTNERS 2, ADIBE CRESCENT, IDAW RIVER, ENUGU, ENUGU STATE
762.	MOSAC PROFESSIONAL SERVICES 197C AKERELE EXTENSION, SURULERE, LAGOS
763.	MATTHEW OGAGAVWORIA AND COMPANY 5, ISHOLA BELLO CLOSE, OFF IYALLA STREET, ALAUSA, IKEJA, LAGOS
764.	SMITH SULE & CO (CHARTERED ACCOUNTANTS) 299, IKORODU ROAD, OLATUNJI HOUSE, LAGOS
765.	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS) NO. 5B OREMEJI STREET, ILUPEJU, LAGOS
766.	FELIX O. OBHAKHAN & COMPANY B 22, DANZIYAL PLAZA, OLUSEGUN OBASANJO WAY, CBD. ABUJA
767.	PATRICK IDIAKE & CO. 96, OBAFEMI AWOLOWO WAY, IKEJA, LAGOS
768.	INFOTECH RISKS SECURITY LIMITED 24, MABINUORI STREET SHANGISHA, SHANGISHA MAGODO, LAGOS
769.	OPONE JOHNSON & CO 21 ALAO STREET, OFF OSOLO WAY, AJAO ESTATE, LAGOS
770.	IFEANYI ANUMBA & CO. 8 CHIEF WOPARA STREET, RUMUOMASI, PORT HARCOURT, RIVERS STATE.
771.	EARNEST I. IKEH & CO. OFFICE 103, NOVARE CENTRAL OFFICE PARK, PLOT 502, DABALA STREET, WUSE ZONE 5, ABUJA
772.	I.R. GREEN & CO NO 35 UYO STREET OFF STADIUM ROAD, RUMUOMASI PORT HARCOURT, RIVERS STATE
773.	MICHAEL IMAGBENIKARO & CO. CHARTERED ACCOUNTANTS

	17 RWANG PAM STREET, WORKS & HOUSING ESTATE, GWARINPA, ABUJA.
774.	QUANTUM CONSULTING LIMITED ABUJA
775.	HARLAND CONSULTING LIMITED NO 37, CHIMAROKÉ NNAMANI STREET, APO LEGISLATIVE QUARTERS,
776.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS) SUITE 18, AMADEN PLAZA, MABUSHI DISTRICT, ABUJA
777	UHY BENSON & CO SUITE 203/ 205 ANBEEZ PLAZA, 15 NDOLA CRESCENT ZONE 5, WUSE, ABUJA
778.	ABDULKERIM KADIRI & CO BRIGHT STAR PLAZA BESIDE ZENITH BANK PLC, OBAFEMI AWOLowo WAY, JABI ABUJA
779.	ONYEMELUKWE, MADUEMEM & CO 81 CHIME AVENUE, NEW HAVEN, ENUGU
780.	FINAQUEST INTEGRATED RESOURCES LIMITED PLOT 3680 ERIE CRESCENT MAITAMA ABUJA
781.	HENRY IBHADE AND CO 35, OLOWU STREET, OFF AWOLowo WAY, IKEJA, LAGOS
782.	VS030610 CONSULTING LIMITED LAGOS
783.	BAYCO CONSULTING COMPANY 2ND FLOOR, NICON PLAZA, CENTRAL AREA ABUJA