

**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 23rd

May, 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.
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. KINAFU & 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.	AMOBİ 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 NKRUMAH 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
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 ADENEKAN 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.	TIMEYIN 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 ETTE & 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.	SHERPHERDSHIELDS 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 NWEZE & 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.	PHILLIP OJIE IRABOR & CO 2ND FLOOR, WING A, OYO HOUSE, BY MIN. OF FINANCE, CENTRAL BUSINESS DISTRICT, 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.	MUYIWA ADERIBIGBE & CO SUITE 25D SABONDALE PLAZA BESIDE SOUTHERN FRIED CHICKEN, JABI, ABUJA
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&B 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
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 RE 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,
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) SUITE 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.	OYEWOLE M. S. & ASSOCIATES SUITE 12 NO. 7 ADEYINKA ADEBAYO WAY OPPOSITE EKSU GUEST HOUSE, BANK ROAD ADO EKITI
423.	HEGBO-J & CO III CHIME AVENUE NEW HAVEN, ENUGU
424.	BELLO TAMBAWAL & CO 6 SAIDU BARDE CLOSE ZONE D, LEGISLATIVE QUARTERS , ABUJA.
425.	DELE ALABI & CO (CHARTERED ACCOUNTANTS) 6 KACHIA RD., OPPOSITE MOBIL FILLING STATION, KADUNA SOUTH, KADUNA.
426.	AUDITHOUSE GRAND ASSOCIATES 6 SHIRO STREET , FADEYE, LAGOS
427.	SAMUEL IBRAHIM OCHIMANA & CO GINO HOUSE AHMADU BELLO HOUSE, BAUCHI STATE
428.	PEDEBO AUDIT SERVICES 67 NUMAN WILLIAM STREET, OFF KEFFI STREET
429.	KCBC PARTNERS PCI ENGINEERING CLOSE, VICTORIA ISLAN, LAGOS