

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

**LIST OF ACCREDITED FIRMS OF CHARTERED ACCOUNTANTS AS AT
27TH FEBRUARY, 2018**

<u>NO</u>	<u>NAME AND ADDRESS OF FIRM</u>
1.	Messrs. M. A. Bello & Co., No. 7 Mufutai Bello Street, Off Tope Aroso Avenue, Near Motor Bridge, Dawaki Galadima, Abuja.
2.	Messrs. Peter Oliver & Co., 63B Kachia Road Sabo Tasha, Kaduna.
3.	Messrs. Ekoja B. Ekoja & Co., 1 st Democracy Crescent Daguwa Estate Abuja.
4.	Messrs. Abdulrauf Jimoh & Co., Suite 1&2, Mercy Seat Plaza, Opp. Total Filling Station, Agric Area, Old Jebba Road, Ilorin.
5.	Messrs. Akokotu Okuda & Co., 94c Jakpa Road P. O. Box 164, Warri, Delta State.
6.	Messrs. Kabir Isah & Co., Bakon House 1 st Floor A3 Ahmad Bello Way, Kaduna.
7.	Messrs. Jide Eko & Co., 17 Olatunde Oyola Avenue Obanikoko Lagos.
8.	Messrs. Garba Bello & Co., 004 Bayajida Street, Kaduna.
9.	Messrs. Mazars Consulting 3 rd Floor, 21 Foresythe Street,

	Off Simpson Street, Lagos.
10.	Messrs. Yemi Sanni & Co., 2 nd Floor, 21 Foresythe Street, Lagos Island, Lagos.
11.	Messrs. Solanke & Suleimanu 12, Cape Town Street Wuse Zone 4, Abuja.
12.	Messrs. Ibukun Olaniji Ojo & Co., Lagos.
13.	Messrs. Haruna Yahaya & Co., No. 20, Victoria Ironsi Crescent, 41 Street, Gwarimpa, Abuja.
14.	Messrs. Sulaiman Oyenuga & Co., 3 rd Floor, Ampak Plaza, Plot 3, Otunba Jobi-Fele Way, CBD, Alausa-Ikeja, Lagos.
15.	Messrs. Ademunagun Jabsat & Co., No. 12, Gambia Avenue Phase 1, Banawa Kaduna.
16.	Messrs. Ayamba Harcourt & Co., 2 nd Floor, UAC Building CBD, Abuja FCT.
17.	Messrs. Anefu Snoc & Co., No. 210 ZTC, Sokoto Road Gusau, Zamfara State.
18.	Messrs. Idowu Oluyomi & Co., Suite 218, Ess-dee Motor Plaza, Jabi, Abuja.
19.	Messrs. IK. Egboga & Co., Plot 2121 Ndola Crescent Suite 319 Anbeez Plaza Wuse Zone 5, Abuja.
20.	Messrs. Cornel Okolo & Co., 2 nd Floor, Plot 765, Samuel Ademulogun Street, Off Harbert Macaulay Way, Central Business District, Abuja.
21.	Messrs. Kayode Adeosun & Co.,

	KAC House, 225, Borno Way, Adekunle, Ebute-Metta, Lagos.
22.	Messrs. Grant Thornton & Co., 20 Kwame Nkrumah Crescent, Asokoro, Abuja.
23.	Messrs. Segun Awosanya & Co., 23 Matadi Street, Wuse Zone 3, Abuja.
24.	Messrs. Periscope Consulting Ltd., Plot 187 Prime Plaza, Adetokunbo Ademola Crescent Wuse II Abuja.
25.	Messrs. PKF Professional Service, 2 nd Floor Muktar El-yakub's Plase, Zakariya Maimakari, CBD, Abuja
26.	Messrs. Adewale Aderibegbe & Co., Block A3 Suit 114 Sura Complex St., Lagos.
27.	Messrs. Itodo Okpanachi & Co., NNPC Filling Station Building No. 31, Abuja-Keffi Express Way By Abacha Road, Mararaba.
28.	Messrs. Babatunde Akintunde & Co., 42b Abeokuta Street, Anifowoshe, Ikeja, Lagos.
29.	Messrs. I. D. Gbotosho & Co., 24, Ibikunle Avenue, Bodija Estate, U. I. P. O. Box 9457, Ibadan, Oyo State.
30.	Messrs. Aminu Ibrahim & Co., Plot 596 Ahmadu Bello Way, Garki 2, Abuja.
31.	Messrs. Ayorinde Osomo & Co., No. 19, Gwani Street, Wuse Zone 4, Abuja.
32.	Messrs. Chartwell Partners, 13 CPM Avenue CBD Alausa, Ikeja – Lagos.
33.	Messrs. Sada Idris & Co., No. 3, Kantu Road, Turaki

	Ali House, P. O. Box 3322, Kaduna.
34.	Messrs. Nkem-Dirim & Co., Flat 3, Block M3 NNPC Quarters Area 11 Garki, Abuja
35.	Messrs. Adesanya and Partners, Area 8, Aba Close, Off Ogbomosho- Lokoja Street, Along Tafawa- Balewa Rd., Abuja, FCT.
36.	Messrs. Bankole Ayoade & Co., 6, Ajumobi Olorumiye Street Off Acme Road, First Gate Bus-Stop, Agidingbi, Ikeja, Lagos.
37.	Messrs. Abiona Araoye & Co., 20, Ogundana Street, Allen Avenue, Ikeja.
38.	Messrs. Emmanuel Oloke & Co., Acct. Suite 119 Jinifa Plaza Plot 1014 Samuel Ademulegun Adesujo Street, Central Business District, Abuja.
39.	Messrs. Ntiajuka & Co., 8 Alhaji Oluwakemi Street, Anthony Village, Lagos.
40.	Messrs. PFTE Professional Services Suite B4A1-Maliha Commercial Complex, No. 2, Michika Street, Area 11, Garki, Abuja.
41.	Messrs. Olaniyi Titiloye & Co., 371, Agege Motor Park, Challenge Bookshop House, Mushin, Lagos.
42.	Messrs. Fred Okonta & Co., Suite A28 Abuja Shopping Mall, Wuse Zone 3, Abuja.
43.	Messrs. Taju Audu & Co., 20B Mombassa Street Wuse Zone 5, Abuja.
44.	Messrs. Omokhoje Sam-Jegede & Co., Suite A302, A. A. Zauro Plaza, Plot 492, Ahmadu Bello Way, Kado,

	Gwarimpa, Abuja.
45.	Messrs. Olotu Lekan F. B. & Co., Suite D13, Halima Plaza Plot 1496 Balanige Street, Area II Garki, Abuja
46.	Messrs Henry Young & Co., 7 Ndande Crescent Off Accra Street, Wuse Zone 5, Abuja.
47.	Messrs. Akinwunmi & Co., 63A Capitol Road Agege, Lagos.
48.	Messrs. Martin Onyemuru & Co., No. 1A Ogbaru Street, Independent Layout Enugu.
49.	Messrs. William Adeyemi & Co., 3, Olofosoye Street, Opp. Total Station, Yaba Ondo State.
50.	Messrs. Adebola Sobanjo & Co., 12 th floor, Labour House, Central Business District, Abuja.
51.	Messrs. Bashir Nura & Co., 216, Aminu Kano Way, Gidan Tsohon Gabas Kano City.
52.	Messrs. Ahmed Zakari & Co., 5 th Floor African Alliance, House F1 Sanni Abacha Way, P. O. Box 6500 Kano.
53.	Messrs. Sola Oyetayo & Co., No. 33 Ogunlowo Street Off Obafemi Awolowo Way, Ikeja.
54.	Messrs. Fajimi & Co., Suite 104 Anbeez Plaza Wuse Zone 5 , Abuja.
55.	Messrs. TAAD Professional Service, 98 Aina Street Ojodu Lagos.
56.	Messrs. Layo Sipe & Co., 54, State Hospital Rd, Off Ring Rd. Ibadan (Ground Floor

	Theodolite House), Oyo State.
57.	Messrs. Onyenmuru Eze & Co., No. 1A Ogbaru Street, Independent Layout Enugu.
58.	Messrs. Dan Oku & Co., 102 Ndidem Usang 180 Road, Calabar.
59.	Messrs. Mahmud Abulaziz Kaduna State.
60.	Messrs. Ahmed Zakari & Co., Plot 2048 Michael Okpara Way Wuse Zone 7, Abuja.
61.	Messrs. A. F. Dawodu & Co., 30 Adebisi Street Ebute-Meta, Lagos
62.	Messrs. MEL Associates Professional & Services, No. 32 Ijaoye Street Jibowu Yaba, Lagos, P. P. Box 12126 Ikeja, Lagos.
63.	Messrs. Adeshina Yinusa & Co., Suite 38, AUA Plaza, Plot 734, Kade Street, Off Aminu Kano Way, Wuse 2, Abuja.
64.	Messrs. Ojike & Partners (formerly Ojike Okechukwu & Co.) 18 Oba Akran Ikeja, Lagos.
65.	Messrs. Oluwatimiro Blessing & Co., Suit T3 03K Plaza Ajao Estate, Osolo Way Off MMI Airport Rd., Lagos.
66.	Messrs. A-Z Opeifa & Co.,
67.	Messrs. Nasiru Mohammed & Co.
68.	Messrs. Onyema Osueke & Co., Shobo House 3 rd Floor 5, Simpson Street, Lagos.
69.	Messrs. Thomas Adu & Co., 14 Ibidun Street P. O. Box 726

	Surulere, Lagos.
70.	Messrs. P. Maduka Eze & Co., No. 12, Sunny Oyekunle Street, Off Fola Ahade Street, Anthony Village, Lagos.
71.	Messrs. Olayinka Oyebola & Co., Victoria Island, Lagos.
72.	Messrs. Michael Imagbenikaro & Co.,
73.	Messrs. Joseph Akande & Co., 45 Joseph Gomwalk Road Opposite PRTV, Jos.
74.	BBC Professionals 7, MCNeil Road, Sabo, Yaba, G.P.O. Box 3260, Marina, Lagos.
75.	Messrs. F. A. Adamu & Co., C17, Bensima House, Red Sea Close, Maitama, Behind Boundary Commission, Abuja.
76.	Messrs. Lafenwa Osiberu & Co., 164, Sabo Yaba, Oyadiran Estate, Sabo Yaba, Lagos.
77.	Messrs. Segun Adeife & Co., 13, Thomas Salako Street, Behind Tantalizer, Ogba, Lagos.
78.	Messrs. Solomon Osunba & Co., 53, Falolu Road, Surulere Road, Lagos.
79.	Messrs. Rasaq Quadri & Co., Plot 11, Ajayi Bembe Street, Off Uni-Lag Road, Abule-Oja Lagos.
80.	Messrs. Olufemi Allen & Co., 39, Da Silva Street Oko-oba, Agege, Lagos.

81.	Faithpro Consulting Associates, 24, Lalubu Street, Oke-Ilewo, Abeokuta, Ogun State.
82.	Messrs. Salako Adewale & Co., 9A, Rumbek Close, Opp. Orient Hotel, Zone 6, Wuse, FCT, Abuja.
83.	Messrs. Akinkunmi Rasaq & Co., Suite Afo 8, Annex A Metro Plaza, CBD, Abuja.
84.	Messrs. Lanre Gbambisomo & Co., Suite 3 Ajami Plaza Garki Area 3, Tafawa Balewa Street, Abuja.
85.	Messrs. Ejoh Moju & Co., No. 19 Deco Road, Warri
86.	Messrs. David Adetuyi & Co., 10 Oweh Street, Fadeyi, Lagos.
87.	Messrs. Bayo Arikawe & Co., 36A ACME Road, Beside Press House Ogba Ikeja, Lagos.
88.	Messrs. Adekunle Majekodunmi & Co., 30/32 Lagos Abeokuta Express Way Cement Bus Stop Dopemu, Lagos.
89.	Messrs. Anthony Nwinee & Co., No. 12 Azikiwe Road Behind Access Bank Port-Harcourt.
90.	Messrs. Ofo Odo & Co., No. 73 Ikwere Road, P. O. Box 3164 Port-Harcourt.
91.	Messrs. Tajudeen Badejo & Co., B-36, Nkwegu Plaza, Area 1 Garki – Abuja.
92.	Messrs. Paul L. Okpalo & Co., 5 Christ Avenue Opp FGGC Off Abuloma Rd,

	P. O. Box 12004, Port-Harcourt.
93.	Messrs. Gabe Fasoto & Co., 5 Oremeji Street, Ilupeju, Lagos.
94.	Messrs. Dele Olufon & Co., 788 Somide Odufinron Ave., Omole 11, Ikeja, Lagos.
95.	Messrs. S. O. Imooje & Co., Nkwegu Plaza, B37, 2 nd Floor Plot 1078, Durumi District Area 1 By Federal Secretariat Garki, Abuja.
96.	Messrs. Ndubuisi Mgboko & Co., Suite 4B City Plaza (Ground Floor) 7 Rubuka Close, Off Nkwerre Street Muhammed Buhari Way, Area 11, Garki, P. O. Box 13113, Wuse Abuja.
97.	Messrs. Olumuyiwa Basiru & Co., Suite 33, Sula Zeka Plaza, 29 Adebayo Adedeji Crescet, Behind Peace Park, Utako District, Abuja.
98.	Messrs. Aruna Bawa & Co., 111B Fair Trade Business Complex 22 Kigoma Street Wuse, Zone 2, Abuja.
99.	Messrs. MAI Alheri & Co., Bakori House, A3 Ahmadu Bello Way, P. O. Box 414 Kaduna.
100.	Messrs. Mayowa Onanibosi & Co., Bakori House, A3 Ahmadu Bello Way, P. O. Box 414 Kaduna
101.	Messrs. Babatunde D. Kehinde & Co. Plot 12, Block 15 Adigun Avenue, Magodo G.R.A., Phase 1, Lagos.
102.	Messrs. SIAO Partners, 18B Olu Holloway Road, Ikoyi Lagos.
103.	Messrs. Tele Ogunjobi & Co.,

	14, Allen Avenue, Ikeja, Lagos.
104.	Messrs. Gbemi Osibote & Co., 10, Egbedi Close, Off Ladoke Akintola Boulevar, Garki 2 Abuja.
105.	Messrs. Patrick Oshiobugie & Co., Suite 1010, Anbeez Plaza, Opposite Old CAC Wuse Zone 5, Abuja.
106.	Messrs. Chimezie Ogu & Co., GF 02 UTC Main-Building Area 10, Garki, Abuja.
107.	Premium Professional Services, 1, Olamide Tomori Street, Ikeja, Lagos.
108.	Messrs. Kreston OUC & Co., 1, Payne Crescent, Apapa, Lagos.
109.	Messrs. Nexia Agbo Abel & Co., No. 43 Anthony Enahoro Street, Utako District Abuja.
110.	Messrs. Abiodun Tolulope & Co., No. 43 Anthony Enahoro Street, Utako District, Abuja.
111.	Messrs. Unomah Anthony & Co., 2 nd Floor, B Wing Mortgage Bank Building CBD, Abuja.
112.	Messrs. Taiwo Yusuf & Co., Suite 318A, DBM Plaza, 3 rd Floor Nouckochou Street, Wuse Zone 1, Abuja.
113.	Messrs. A. M. Ogbadu & Co., No. 1, Aflon House, Hospital Rd., Kuje, Abuja.
114.	Messrs. Jaiyeola Ajatta & Co., No. 53 Murtala Muhammed International Airport Road, Ajao Estate, Lagos.

115.	Messrs. Emmanuel Nwachukwu & Co. No. 2 Alimosho Road, Iyana Ipaja, P. O. Box 10779, Ikeja, Lagos.
116.	Messrs. Sirius Associates OA PAZVILLE, 29 Eric Manuel Crescent, Off Bode Thomas Street, Surulere, Lagos.
117.	Messrs. Onyefulu Eddymic & Co., 50, Zik Avenue Uwani Enugu, Enugu State.
118.	Messrs. Vincent Ahwi & Co., 129 Okota Road, Block F Suite 2 Upstairs, Atnuke Complex, Okota Isolo, Lagos.
119.	Messrs. Poju Professional Services, Suite 23-24, Cross Town Mall, 2 nd Floor, Agege, Lagos.
120.	Messrs. Henry Omoragbon & Co., 5 Mencil Road Off Commercial Avenue Sabo Yaba, Lagos.
121.	Messrs. Kayode Ogunro & Co., 48, Modele Street, Off Tejuosho Street, Surulere, Lagos.
122.	Messrs. Timeyi Ekoko & Co., 21, Akeran Road, Magburo Town, Beside MFM Prayer Ground City, Off Lagos Ibadan Expressway, Ogun State.
123.	Messrs. Anifowose Eso & Co. H327 Ikotu Shopping Complex VAC, Lagos
124.	Messrs. S. S. Afemikhe & Co., Plot 46, Ishawu Adewale St., Off Modupe Johnson Crescent, Surulere Lagos.,
125.	Messrs. Giwa-Osagie DFK & Co., No. 290 Borno Way, Yaba, Lagos.

126.	Messrs. Deinde Odusanya & Co., 6B, Ireti Street, Sabo, Yaba, Lagos.
127.	Messrs. Abayomi Dosunmu & Co., 38 Macarthy Street, Onikan, Lagos.
128.	Messrs. Adegoke Adewole & Co., Ibadan, The Merciful God Complex 2 nd Floor 51 Ashi/Bodija Rd, Ibadan.
129.	Messrs. Azeez Adesoji & Co., 40B Chris Madueke Drive, Lekki Phase 9, Lagos.
130.	Messrs. Abdulmalik Ahmed & Co., Suite 224 Anbeez Plaza Wuse Zone 5, Abuja.
131.	Messrs. Olutayo Obadina & Co., 77 Ojuelegba Road, Surulere, Abuja.
132.	Messrs. I. R. Green & Co., No. 35, Uyo Street, Off Stadium Road, Rumuomasi, P.H. Rivers State.
133.	Messrs. PricewaterHouse Coopers Ltd., Lagos Landmart Towers 5B Water Cooperation, Victoria Island Lagos State.
134.	Messrs. Olaolu Olabimtan & Co., 68 & 69 Nandu Plaza, Plot 566 Ndola Crescent Off Michael Okpara Street, Wuse Zone 5.
135.	Messrs. Franklin Israel & Co., Plot 178 Oladipo Diya Street, Behind America International School Durumi 2, Abuja.
136.	Messrs. Akintola Williams Deloitte & Co., 235 Ikorodu Road, Ilupeju

	P. O. Box 965, Lagos.
137.	Messrs. Olutu Olasehinde & Co., 11, Isaac John Street Fadeyi, Lagos.
138.	Messrs. Ididake Patrick & Co., 92, Awolowo Way Ikeja, Lagos.
139.	Messrs. Muyiwa Aderibigbe & Co., Suite 09 Bratim Learning Centre Plot 274 Sanusi Dantata House CBD Abuja.
140.	Messrs. Ijewese & Co., 126, Lewis Street Obalende Lagos Island, Lagos.
141.	Messrs. Ochiwu & Co., No. 21, Makeni Street Off Bissau Street, Zone 6, Abuja.
142.	Messrs. Mu' Allahyidi & Co., L8 Ahmadu Bello Way Kaduna.
143.	Messrs. Amedu Onekpe & Co., 4, Marte Close off Nusau Crescent, Garki 11, Abuja.
144.	Messrs. Evans Dirisu & Co., House 11, 372 (JJ Okocha) Street, Off 37 Road 3 rd Avenue, Gwarimpa, Abuja.
145.	Messrs. Umoru Inusa Umoru & Co., 25, Kajoda Street Ogba/Ikeja, Lagos.
146.	Messrs. Dosunmu Rotimi & Co., 195, Lagos – Abeokuta Expressway, Iyana –Ipaja, Lagos.
147.	Messrs. Abdulrafiu Olaosebikan & Co., 8, Baba Dauda Street, Off University Road/Rhema Chapter, Tanke, Ilorin.
148.	Messrs. Chika Osuji Nnakwuzie & Co., Suite 38, 24 Old Aba Road, Rumuogba , P.H., Rivers State.

149.	Messrs. Tijjani Musa Isa & Co., No. 2 Ali Akilu Road Adjacent SCOA Motors, Kaduna.
150.	Messrs. David Ekanem & Co., 7, Umo Obot Road, Ikot Ekpene, Akwa-Ibom.
151.	Messrs. Umuhefe & Co., 9A Rumbex Close Off Sudan Street, Wuse Zone 6, Abuja.
152.	Messrs. J. K. Rande & Co. 61, Oduduwa Crescent, GRA, Ikeja, Lagos.
153.	Messrs. James Duru & Co., Suite 43, AUA Plaza, Plot 734, Kade Street, Off Aminu Kano Crescent, Wuse 2, Abuja.
154.	Messrs. Olubisi Oladapo & Co., Suite C24 Danziyal Plaza Opposite NNPC Mega Station, Olusegun Obasanjo Way CBD, Abuja.
155.	Messrs. Adenusi & Co., 42 Ayodele Okeowo Street, Abagade – Lagos.
156.	Messrs. Onyemelukwe Maduemem & Co., 81 Chime Avenue, Box 2038 Enugu, Enugu State.
157.	Messrs. S. Bolaji Koya & Co., 721 Road B Close, Block 1 Flat 5, P. O. Box 1938, Festac Town Lagos.
158.	Messrs. Olanrewaju Ogunye & Co., 4, Adedigba Street Off Ring Road, Ibadan, Oyo State.
159.	Messrs. Layinka Lawal & Co., 14, Kusimo Street, Aguda Surulere, Lagos.
160.	Messrs. Omogbenle Adeyemi & Co., Suite B14 Abuja Shopping Mall Wuse

	Zone 3, Abuja.
161.	Messrs. Patrick Kode & Co., Suite 203 2 nd Floor, Copper House Wuse Zone 5, Abuja.
162.	Messrs. Oguobi Ogbuokisi & Co., 69 Jubril Martins Street Surulere, Lagos.
163.	Messrs. Chimereze Okezie & Co., No. 10, Khana Street, D/Line, Port-Harcourt, Rivers State.
164.	Messrs. Bamidele Olaniyan & Co., Plot 5, Olugbenga Olaofe Close Off Emmanuel Keshi Street, Magodo Estate GRA, Lagos.
165.	Messrs. Olugbenga Olaofe & Co., Plot 5, Olugbenga Olaofe Close Off Emmanuel Keshi Street, Magodo Estate GRA, Lagos.
166.	Messrs. Doyin Owolabi & Co. 14, Falolu Street, Surulere, Lagos.
167.	Messrs. UHY Benson & Co., Suite 203/205 Anbeez Plaza, 15 Ndola Crescent, Zone 5 Wuse, Abuja.
168.	Messrs. Marvel Kapital Ltd., Lapal House, 235 Igboere Road, CBD, Lagos.
169.	Messrs. Uzodinma Samonye & Co., 24, Ikwerre Road, (Sam Mbata Building Opposite FCMB) P.H.
170.	Messrs. M. A. Alawode & Co. 73, Coker Road Ilupeju, Lagos.
171.	Messrs. Babatunde Sanni & Co., 73, Coker Road Ilupeju, Lagos.

172.	Messrs. Pedabo Audit Services, 4 th Floor, Grand Square, Central Business District, Abuja.
173.	Messrs. Olusola Ogunbiyi & Co., 21 Ibrahim Taiwo Road, Ilorin.
174.	Messrs. Igene Joy & Co., Suite C1, SHM Complex, Mabushi Abuja.
175.	Messrs. Ernst & Young & Co., 10 th & 13 th Floor, UBA House, 57, Marina, Lagos.
177.	Messrs. Ubada Abah & Co., 47, Ajose Adeogun Street Lebrex Plaza, Utako Abuja.
178.	Messrs. Kamoru Adisa Musa & Co., 11, Ibrahim Taiwo Road, Ilorin.
179.	Messrs. Azinge Osimhen & Co., Jochiman Suite, First Floor, Ack Flat 68 Shyllon Street, Off Ikorodu Rd. Palmgroove Lagos.
180.	Moses Duroola & Co., No. 7 Shaka Road, Gold & Base, Jos.
181.	RHE RIENC MABAMIDJE & Co. Block 3 (Upper Floor) Edewor Shopping Centre, 56 Warri Sapele Road Effurun – Warri.
182.	Messrs. Muhammed Gabi & Co. 2 nd Floor, Hasfat Plaza, Plot 4 Constitution Road, Kaduna.
183.	Messrs. Okafor Joseph & Co., 56, Authur Eze Avenue, Awka Anambra State.
184.	Messrs. Dele Otitoju & Co., Suite 419 Keteren- Gwari Road, P. O. Box 1047 Minna, Niger State.
185.	FIRSTPEAK CONSULTING

	61B Adeyemo Akapo Street, Omole Phase 1, Off Agidingbi Road, Ikeja, Lagos.
186.	Messrs. Precious Ayobami & Associates, Ayobami Close, Off UEC Church Street, Army Barracks, Lokoja, Kogi State.
187.	Messrs. Josiah Idakwoji & Co., Suite TF4, 1 st Floor, Busy Mart Plaza, Plot 503 Obafemi Awolowo Way, Jabi District, Abuja.
188.	Messrs. Uche Chigbo & Co., No. 14 Osadebe Street Ogui New Layout, Enugu.
189.	Messrs. BDO Professional Services Adol House, 15 CIPM Avenue, CBD, Alausa, Ikeja – Lagos.
190.	Messrs. Olayiwola Adesina & Co., Suite 06 Bratim Learning Centre, National Library Hqts’ Behind NICON Corporation CBD, Abuja.
191.	Messrs. Adewunmi Adepoju & Co., Block A, Suite 4, Murg Plaza, Opposite UTC, Area 10, Garki, Abuja.
192.	Messrs. Benson Idehen & Co., No. 17, James Watt Road, Benin City.
193.	Messrs. Adisa S. A. & Co., No. 20 Iju Road Agege, Lagos.
194.	Messrs. Amana & Co., 1 st Floor No. 22 Ahmadu Bello Way Kaduna.
195.	Messrs. Abuh Adah & Co., No. 22 Ahmadu Bello Behind NNPC Building Kaduna
196.	Messrs. Asonye Chijioke & Co., 394, Ikwerre Road (Dabo House) Rumuokiwuota Port-Harcourt.

197.	Messrs. H. A. Toluwalaju & Co., 1 Uwa Close, Oregun, Lagos.
198.	Messrs. Olasupo Adigun & Co., No. 1 Uwa Close, Oregun, Lagos.
199.	Messrs. Akintelure Okelola & Co., 150 Ikorodu Road Onipanu, Lagos.
200.	Messrs. Abubakar Abdul-Salam & Co., G9-12 NUT House Mogadishu City Centre P. O. Box 9261, Kaduna.
201.	Messrs. AG Fadairo & Co., 54/55 Taiwo Street, Off Broad Street, by Abibu-Oki, Lagos.
202.	Messrs. Nnachi Okpara & Co., Suite D9, 3 rd Floor, Awmar Plaza, Abdulsalam Abubakar Way, Gudu District, Abuja.
203.	Messrs. Abolaji – Israel & Co., 2, Laide Tomori Street Ikeja, Lagos.
204.	Messrs. Akin Taiwo & Co., No. 1 Rhief Close, Off Ogun Street Osborne Estate – Ikoyi, Lagos.
205.	Messrs. Abideen Adebayo Olayinka & Co., No. 2A Adewunmi Estate Kumbat Abiola Way Oregun Ikeja, Lagos.
206.	Messrs. Emeka Nwabuzor & Co., 15 Ahmadu A. Ali Crescent Utako District, Abuja.
207.	Messrs. Ola-Olu Ayodele & Co., 100/102, Ojodu Road, Akute Ifo LGA, Ogun State.
208.	Messrs. Baker Tilly Nigeria, Zion House 46 Alanfin Avenue, Oluyole Estate, Ibadan.
209.	Messrs. Olabode Akande & Co., 3 rd Floor, Front Wing 270

	Ikorodu Road Obanikoro, Lagos.
210.	Messrs. Kunle Egbeleke & Co., Suite 13/14, Abuja Shopping Mall Zone 3 Wuse Abuja.
211.	Messrs. MHOA & Co., Suite Co5 3 rd Floor Peace Park Plaza “A” Plot 481, No.35 Ajose Adeogun Street Utako – Abuja.
212.	Messrs. Jimanze & Co, FF10B, MATZ Plaza By Stadium Roundabout, After MRS Filling Station, Kaduna.
213.	Century Recovery Services, No. 35 Ajose Adeogun Street, Utako Abuja.
214.	Messrs. Oyeleye Suleiman Olaboye & Co., Suite Bo3, APC Plaza, Plot 2198 Loma Mansa St., Wuse Zone 4, Abuja.
215.	Messrs. Olumuyiwa Erinle & Co., 2 Sophie Kuuuye Street Gbagada Phase 1 Gbagada, Lagos.
216.	Messrs. Lawrence Ojebola & Co. 1 Babatunde Ladeja St. Omole Bus Stop, Omole Phase 1 Lagos.
217.	Messrs. Babatunde Shittu & Co., 65C Opebi Road Ikeja, Lagos.
218.	Messrs. Ono Partnership 5 Yusuf Okunade Close, Off Iya Oloye Crescent, Idiroko Estate Mary-Land, Lagos.
219.	Messrs. Abiodun Ariyibi & Co., Block 192 Flat 1 Amuwo Odofin Estate Lagos.

220.	Messrs. O. Y. Oyeniya & Co., Plot 178, Oladipo Diya St., Durumi Phase II, Abuja.
221.	Messrs. Adeyinka Gbegudu & Co., Suite 14, Akure Shopping Complex, P.O. Box 2970, Alagbaka, Akure.
222.	Messrs. Ben Ekedebe & Co., 26 A. E. Ekutinam Basse Street Utako District, Abuja.
223.	Messrs. Raji Rasq Adesina & Co., No. 35 I.T Igbani Street, Suite 504, 2 nd Floor Mallam Shehu Plaza, 365 Obafemi Awolowo Way, Jabi Upstairs Junction, Abuja.
224.	Messrs. R. Shofolahan Adesoye & Co. 12, Shofolahan Adesoye Close Magodo GRA Phase II, Lagos.
225.	Messrs. Olanrewaju Johnson & Co. No. 19, Saidu Ajibowo Street, Off Toyin Street Olowu, Ikeja, Lagos.
226.	Messrs. Olufemi Adeniji & Co., Oladayo House No. 9, Sunmilt Avenue Oke Agala Estate Off Queen Elizabeth Rd. Mokola Ibadan, Oyo State.
227.	Messrs. Peter Gbokson Auditors No. 10 Tudun Wada Ring Road, Opposite Oando Filling Station Jos, Plateau State.
228.	Messrs. Riverdale Professional Services Plot 5 Oliyide Street Off Unity Road Ikeja, Lagos.
229.	Messrs. Yinka Adesanya & Co., NACCIMA House, 8A Oba Aknjobi Road, GRA, Ikeja, Lagos.
230.	Messrs. Biodun Adewunmi & Co., Plot 43, Mambolo Street, Wuse Zone 2, Abuja.

231.	Messrs. Agochukwu Okpalaoka & Co., Eleganza Plaza, 63A Asa Afariogun Street, Ajao Estate., Lagos.
232.	Messrs. F & A Associates, Centage Plaza, 14 Allen Avenue 2 nd Floor, Ikeja, Lagos.
233.	Messrs. Peter Osalor & Co., Suite 14b Landmark Plaza IBB Way Maitama Abuja.
234.	Messrs. Adeniji Agboola & Co., 58 A, Kudirat Abiola Way Oregun Ikeja, Lagos.
235.	Messrs. Basse Francis & Co., 367, Herbert Macaulay Way, Saint Agnes, Yaba, Lagos.
236.	Messrs. Otoy Emah & Co., 42 Tafawa Balewa Crescent, Off Adeniran Olunsanya, Surulere, Lagos.
237.	Messrs. Radiston & Priston Int. Plot 14, Salahudeen Akano Street, Ogudu GRA, Ojota, Lagos.
238.	Messrs. Logic Professional Services 17/19 Allen Avenue Ikeja, Lagos, Oshodey Plaza Suite 3, 5 th Floor.
239.	Messrs. Micheal Nwachukwu & Co., No. 1 Adeoyo Street, Off Isolo Road Mushin, Lagos.
240.	Messrs. Godwin Odihi & Co., 116 Ahmadu Bello Way, Kaduna
241.	Messrs. Odokuma Willie Augustine & Co., Suite 206 Anbeez Plaza Zone 5, Wuse Abuja.
242.	Messrs. Ekene Okonkwo & Co.,

	6 Floor Capital Leasing Suite 50/52 Broad Street, Bookshop House, Lagos.
243.	Messrs. MCsam Professional Services Lagos.
244.	Messrs. James Odocha & Co., Bassan Plaza 1 st Floor, Block B, 729 Independence Avenue, Garki, Abuja.
245.	Messrs. EAE Ivanson & Co. 6A Ahmadu Bello Way, Kaduna
246.	Messrs. Oyedele Akinbode & Co., 2 nd Floor, Titlas Building , 47, Akede Street, Opp. BCos, Basorumi, Ibadan
247.	Messrs. Adegoke Sunday Fadahunsi & Co., Lagos & Abuja.
248.	Messrs. Bunmi Adelugba & Co., 032 H&A Plaza, Olusegun Obasanjo Way, Wuye District, Abuja.
249.	Messrs. Ugboaja Martins & Co., 37 Trans-Amadi Industrial Layout Port-Harcourt, Rivers State.
250.	Messrs. Adenuga Adebajo
251.	Messrs. Kenneth Odusanya & Co., 1A Alara Street, Onike, Yaba, Lagos.
252.	Messrs. Voki Associates No 10, Oworonsoki Road, Oworonsoki Lagos.
253.	Messrs. Lawyer Ejeheri & Co., Plot 12725, Liberty Boulevard Jos. No. 2 Ran Road, Bauchi
254.	Messrs. Ajao Ogunsola & Co., 3 rd Floor Ray Plaza, 14 Adesina St.,

	Off Awolowo Way, Ikeja, Lagos.
255.	Messrs. Hugh Halliday & Co., 66, NTA Road Mgbuoba Port-Harcourt.
256.	Messrs. Task Professional Services 38, Omila Alawode Road Promised Land, Ayobo Lagos.
257.	Messrs. Kolawole Diyaolu & Co., Plot 14, Block 14A, Oloyole Estate Extension, Ring Road, Ibadan.
258.	Messrs. Aderibigbe Adewusi & Co., E9/2051 Kumapayi Street, Iwo Road, Ibadan, Oyo State.
259.	Messrs. S. B. Abodunrin & Co., 9 Ajesa Street Off Aminu Kano Crescent Wuse 2, Abuja.
260.	Messrs. S. A. Rajitola & Co., 8 Apora Street, Surulere, Lagos.
261.	Messrs. Fry Archibong & Co., No. 1 Chief Obot Street, Calabar.
262.	Messrs. E. O. Ameh & Co., Suite A2 AMAC Plaza Wuse Zone 3, Abuja.
263.	Messrs. Gbadebo Ola & Co., Adebayo Adedeji Street Alekuwodo Oshogbo, Ogun State.
264.	Messrs. Chuks Samuel & Co., 10 & 15 Igbobi Sabe Street Jibowu Bus-Stop Yaba, Lagos.
265.	Messrs. Omaye & Co., Suite 1006, Anbeez Plaza, Plot 2121, Ndola Square, Wuse Zone 5, Abuja.
266.	Messrs. Mutalib Atanda Akinlade & Co., 2A, 11 Road, EFAB City Estate, Mbora District, Abuja.
267.	Messrs. Sanmi Adebayo & Co.,

	B4 Halima Plaza, Area 11, Behind Sahad Stores, Garki, Abuja.
268.	Messrs. Kayode Jayeola & Co., 5, Holy Saviour College Road, Off Osolo Way, Isolo, Lagos.
269.	Messrs. Ndubuisi Ijeomah & Co., 7, Faraniobi Ajike Street, Anthony Village, Lagos.
270.	Messrs. Tope Oluwajana & Co., Suite 01 Ladegbuwa Plaza, Ashabi Cole Street, CBD, Ikeja, Lagos.
271.	Messrs. Femi Ajijala & Co., Edo House 6 Akpakpana Road, Benin City.
272.	Messrs. Saliu Ojibara & Co., 350 Umaru Saro Raod, Gerin Alimu Round About, Ilorin.
273.	Messrs. Lekan Jenmi & Co. 9, Oyelolu Street Anifowose Ikeja, Lagos.
274.	Messrs. Ernest O. Abegbe & Co., Wing A, 2 nd Floor, Oyo State House, By Federal Ministry of Finance, Central Business District, Abuja.
275.	Messrs. Abdullahi Bin Suleiman & Co., Suite 21 F Sabondale Shopping Complex Near Mr. Biggs Jabi, Abuja.
276.	Messrs. Titi Olaniyan & Co., Suite 304 Tafawa Balewa Square, Race Course, Lagos.
277.	Messrs. ACME PROFESSIONAL 19, Ojuolobul Close Victoria Island, Lagos.
278.	Messrs. Njekim Robson & Co. Suite B7 Royal Plaza, 12 Fria Close,

	Near EFCC Hqtrs, Wuse II Abuja.
279.	Messrs. Lanre Solarin & Co., No. 3, Ijora Cause Way, Beside Mechellin Office, Lagos.
280.	Messrs. Ubong Ndem & Co., Suite 24 Angel Plaza, Garki, Abuja.
281.	Messrs. Gbenga Olowe & Co., No. xx12 Daura Road Kaduna North, Kaduna.
282.	Messrs. MEF Professional Services 26 IBB Way, Calabar.
283.	Messrs. Samuel Ibrahim Ochimana & Co., Giwo House No. 6 Ahmadu Bello Way, Bauchi.
284.	Messrs. Temitope Awe & Co., 62, Seriki Avo Avenue, Off Adeniyi Jones Ikeja, Lagos.
285.	Messrs. Sharphardshield Professional Services, No. 55 Ike Nwachukwu Avenue, Trademose Estate Lugbe, Abuja.
286.	Messrs. Charles Oni & Associates, 30 Oduduwa Crescent Oke Aro Ifako – Ijaaiye Lagos.
287.	Messrs. Ade Adebambo Adelalu & Co., 31, Babatunde Ladeja St. Omole Phase 1, Ikeja, Lagos.
288.	Messrs. Ade Sokoya & Co., 12, Odunlani Street, Anthony Village, Lagos.
289.	Messrs. AJ&E & Co., 12, Odunlami Street Anthony Village, Lagos.
290.	Messrs. Bukola Adeola & Co.,

	C. I. Ibadan Street, Kaduna.
291.	Messrs. O. M. Associates, Suite 12, Ruby Block, ACC Seasons Plaza 24 Lateef Jakande Rd., Agidingbi Ikeja, Lagos.
292.	Messrs. Chuks Onyemulu & Co., No. 3, Oduyemi Street, Anifowose, Ikeja, Lagos.
293.	Messrs. Lawrence Chiazor & Co., 23 Awosimi-Ehi Crescent Off Akin Ogunlewe Street, V/I Lagos.
294.	Messrs. Akos Emma & Co., Suite 10 Oregun Ojota, Lagos.\
295.	Messrs. Anjorin + Anjorin & Co.
296.	Messrs. Tamunoibi & Co., 9C Station Road, P. H.
297.	Messrs. DREW EPIC-SONA & Co., 17 Zik Avenue, 2 nd Floor Uwani – Enugu.
298.	Messrs. Abdulkareem Kadiri & Co., 2 nd Floor, Block E, Bright Star Plaza Beside Zenith Bank PLC, Obafemi Awolowo Rd., Jabi – Abuja.
299.	Messrs. IR Akintoye & Co., 6 Ogonyinka Street Off Mur’Moh Airport, Oshodi, Lagos.
300.	Messrs. HLB.Z. O. Ososanya & Co., Gloria House, Off Alaafin Avenue, Oluyole Estate Ibadan.
301.	Messrs. Solomon Iroagba & Co., No. 7 Tafawa Balewa Street, Jos.
302.	Messrs. Omashubon & Partners, No. 3 Idowu Adenowu Close Ijegun Lagos.
303.	Messrs. J. A. Adejuwon & Co., No. 15, Majolads Street Onipanu

	B/Stop Shomolu, Lagos.
304.	Messrs. J. E. Bala & Co., No. 2A Junction Road, Opposite Ishaku-Hospital, Kaduna State.
305.	Messrs. Babatunde Adeyemo & Co., 24, Oremeji Street, Ilupeju, Lagos.
306.	Messrs. Efenure & Co., Suite C7, God is Able Plaza, 24 Road FESTAC Town, Lagos.
307.	Messrs. Issa Shuaib & Co., Plot 1055 O. P. Finges Street Behind Impresit, Utako Jabi Abuja.
308.	Messrs. Ogaga Omole & Co., 9 Mabingori Street Shangisha – Magodo, Lagos.
309.	Messrs. Olusola Olojede & Co., 77, Awolowo Way Main House (4 th Floor) Ikeja, Lagos.
310.	Messrs. Titus Sedun & Co., 7, Brown Street, Shokiyi Gbagada Lagos.
311.	Messrs. Tony Ochei & Co., Business Suite 59 Nicon Luxury, Abuja.
312.	Messrs. A.O.J Professional Services 3, Franklin Road Off Abule-nla Street Costain Ebute-Metta, Lagos.
313.	Messrs. Deen A Mosudi & Co., Suite 21B Block B Sabondale Shopping Complex Plot 52B Obafemi Awolowo Way, Jabi District, Abuja.
314.	Messrs. Oluseyi Adeniran & Co., 11, Molusi Street, Molete Olurun Sege, Ibadan, Oyo State.

315.	Messrs. An Ajuogu & Co., D16 Danziyal Plaza CBD, Abuja.
316.	Messrs. Muhtari Dangana & Co., Fatima House, No. 18B Murtara Mohammed Way Opposite Daula Hotel Kano.
317.	Messrs. Adeshina Babatunde & Co., 6, Abosede Odebuwale Close, Ifako Gbagada, Lagos.
318.	Messrs. Muri Obayopo & Co., Suite 21, Anglican Women Shopping Complex, Alagbaka, Akure.
319.	Messrs. Abimbola Adeosun & Co., 49A Liberty Road, Oke-Ado Ibadan.
320.	Messrs. PROEDGE PARTNERS 36A, ACME Road, Beside P. M. News (2 nd Floor), Ogba, Ikeja, Lagos.
321.	Messrs. Olaoluwa & Co., 10 Egbedi Close, Off Ladoke Akintola Boulevard Garki II, Abuja.
322.	Messrs. Lawal Yusuf & Sahaab & Co., Suite 18, 3 rd Floor, Turaki Ali House, 3, Kanta Road Kaduna.
323.	Messrs. Akinola Akintunde & Co., 3, Idowu Taylor Street, Victoria Island, Lagos.
324.	Messrs. Oladimeji Ayoola & Co., Suite C10, 2 nd Floor. Kenuj 02 Mall, Kaura District, Abuja.
325.	Messrs. Odili Okechukwu & Co., 40, Shipe-Olu Street, Off Ikorodu Road, Palm Gove, Lagos.

326.	Messrs. Iyornumbe Ime & Co., 10, Barracks Road, Makurdi.
327.	Messrs. Jayeola Fatungase & Co., 22, Fagbenro Street, Mushin, Lagos.
328.	Messrs. Zainab Binta & Co., Suite 26 & 27E Sabondace Office Complex Obafemi Awolowo Way Jabi, Abuja.
329.	Messrs. KL & Co., No. 3, Ladejobi Street Ikate Surulere, Lagos.
330.	Messrs. A. U. Osumah & Co., Suite 210 Anbeez Plaza Wuse Zone 5, Abuja.
331.	Messrs. HDA Audit & Co., No. 27 Ali Akilu Road Investment House, Kaduna.
332.	Messrs. Nnamdi Okwudigbo & Co., Plot 306 NTA/Choba Road Mabuoba New Layout P/H.
333.	Messrs. Olaore Adegboyega & Co., 5, Olusoji Idowu Street, Ilupeju, Lagos.
334.	Messrs. Mikhail Olatunde & Co., 13 Olaide Tomori Street Off Sambiat Abiola (Medical) Rd., Ikeja, Lagos.
335.	Messrs. Mc Ford Consulting 43, Falolu Street, Surulere, Lagos.
336.	Messrs. Theophilus Ashaolu & Co., 3 rd Floor Ahmed Talib House 15/19 Ahmadu Bello Way Kaduna.
337.	Messrs. Okoro Wilson & Co., Benin City, Edo State, No. 2 Eserobo Longe St. GRD.
338.	Messrs. KCBC Partners 40B Chris Madueke Drive,

	Lekki Phase 1, Lekki, Victoria Island, Lagos.
339.	Messrs. Emeka Ifezulike & Co., 40B Chris Maduike Drive, Lekki Phase I, Lagos.
340.	AIS Professional Services, 14 Waziri Ibrahim Crescent Apo, Abuja.
341.	Messrs. Adeshile Adedeji & Co., Suite 203, His Glory Plaza, Ademola Adetokunbo Crescent, Wuse II, Abuja.
342.	Messrs. Chidozie Paul Eneh & Co., Suite A8 Dansarari Plaza, 5, ZigunchorStreet, Zone 4, Wuse, Abuja.
343.	Messrs. P. A. Adebimpe & Co., 2 nd Floor, Minna Court, Opp. NNPC Tower, CBD, Abuja.
344.	Messrs. Emeka Ene & Co., Alphacell Plaza No. 12 Ebitu Ukiwe Street, Jabi, Abuja.
345.	Messrs. Augustine N. Mgbemere & Co., Suite 302, Faboal Plaza, Wuse Zone 4, Constantine Street, Wuse, Abuja.
346.	Messrs. Milton Nelson & Associate 8B, Apena Street Off Ayilara Street Surulere, Lagos.
347.	Messrs. OR and C Audit, Adebowale House (3 rd Floor) 150 Ikorodu Road, Onipanu, Lagos.
348.	Messrs. Anjous Uku, Eweka & Co., 4 Oladipo Labinto Crescent, Surulere, Lagos.

349.	Messrs. Babington Ashaye & Co., Speaway House, 21 Araromi Street, Off Moloney Street, Onikan, Lagos.
350.	Messrs. Oladayo Kalejaiye & Co., 32, Kadiri Street, Off Kudirat Abiola Way, Ikeja, Lagos.
351.	Messrs. T. A. Kareem & Co., Plot 13A ACME Road, Ogba Industrial Estate, Ikeja, Lagos.
352.	Messrs. Bola Oyebowale & Co., 51/53 Ojodu-Akute Road, Estate Bus-Stop Alag-Bole Akute, Ojodu.
353.	Messrs. Ayodele Olatunji & Co., 82, Allen Avenue, Ikeja, Lagos.
354.	Messrs. Umar Waziri & Co., GF (West Wing) Bank of Industry Building, 18 Muhammadu Buhari Way, Kaduna.
355.	Messrs. Olugbenga Oyinlola & Co., 74 Pomona Street Suncity Garki, Abuja.
356.	Messrs. Buhari Bala & Co., Plot 13 Block 5C Winston Churchill Street Asokoro, Abuja.
357.	Messrs. Ezenwa Okoro & Co., 30 Mbonu Street, D-Line, P.H.
358.	Messrs. Gbenga Badejo & Co., No. 24 Ladipo Oluwole Street, Off Adeniyi Jones Avenue, Ikeja – Lagos.
359.	Messrs. Mustafa Bulu & Co., A 104 Ramat Shopping Complex, Kashina Ibrahim Way. Maiduguri.
360.	Messrs. Adebamowo Nurudeen & Co., House 14, Road 104 B Close Efab City

	Estate Lokogoma District, Abuja.
361.	Messrs. Afemikhe Adamson Williams & Co., No. 12 Opeifa Farm Rd Candiso Baruwa Inside, Ipaja, Lagos.
362.	Messrs. Nasir A. Ozamah & Co., Suite C6 Abuja Shopping Mall Wuse Zone 3.
363.	Messrs. Sunday I. Isu & Co., Block 16F Lungi Office Complex, LT. Gen. Kenneth Ninimah Road, Maitama, Abuja.
364.	Messrs. Sterling Partners & Co., 100, Obafemi Awolowo Way Beside Fan Milk, Ikeja.
365.	Messrs. Debayo Adeyeye & Co., No. 3 Olowolagba Close, Odobaale Akinbo, Akute, Ogun State.
366.	Messrs. Olukayode Aina & Co., 2 Sophie Kuye Street Gbagada Lagos.
367.	Messrs. Segun Feyisetan & Co., No. 15A Administrative Street, University of Lagos Housing Estate, Magodo, Lagos.
368.	Messrs. Lekan Olotu & Co., 2B Oritshe Aji Ikeja, Lagos.
369.	Messrs. Chika Nwafor & Co., Modotel Hotel GRA, Enugu
370.	KVC Partners Horse 28, 2 nd Avenue Efab Estate Life Camp Abuja.
371.	Messrs. Peter Ude & Co., 23, Nike Road, Abakpa Nike Enugu.
372.	Messrs. Dimeji Olatubosun & Co., Suite 7 & 8 Bratim Learning Centre, National Library Complex,

	Behind NICON Insurance, Business District, Abuja.
373.	Messrs. Namadi Umar & Co., Suite Abinsa House, No. 4 Zaria Road, Kano.
374.	Messrs. J. O. Aiku & Co., 2, Abobiri Street Off Harbour Road, P.H., Rivers State.
375.	Messrs. Parker Randall Offor 6, Resident Road, Gbagada Phase II, Lagos.
376.	Messrs. Adekunle Oduwole & Co., 52A Brickfield Road Ebute Metta West, Lagos.
377.	Messrs. Adeniyi Osoba & Co., Ahmed Talib House, NNBC Building Suite TK 10/11 3 rd Floor, 18/19 Ahmadu Bello Way, Kaduna.
378.	Messrs. JJOG Professional Services, 24, Gwandu Street (Flat A4) Off Uke/Ahmadu Bello Way, Area 11 Garki, Abuja.
379.	Messrs. Segun Aremu & Co., CI Independence Way Kaduna.
380.	Messrs. Mobolaji Johnson & Co., 7 James Robertson Street, Surulere, Lagos.
381.	RSA Professional Services, Plot 21 Lateef Jakande Road Agidingbi, Ikeja, Lagos.
382.	Messrs. Wale Iledare & Co., Pilot Engineering House, House 28A Covenant Garden Estate Lokogoma, Abuja.
383.	Messrs. Adeyemi Atolagbe & Co., No. 23 Adeyemi Atolagbe Street, Onigakiga Gaa-Akao Ilorin.

384.	Messrs. InterNEss Technology Ltd., 27, Agboniyin Avenue Surulere, Lagos.
385.	Messrs. Ope Adesanya & Associates, 1 st Floor, JB House, 40 Commercial Avenue, Sabo Yaba Lagos.
386.	TAC Professional Services, 9, Military Street, Off King George V. Road, Onikan, Lagos Island, Lagos.
387.	Messrs. Nongomin Ter & Co., Suite 11D Lakecity Plaza, Gudu District, Abuja.
388.	Messrs. Solomon Ojo & Co., 101, Ago Palace Way, Okota, Near Fidelity Bank PLC, Lagos.
389.	Messrs. Niyi Akande Professional Services, Suite 18 Amaden Plaza Besides Fed. Min. of Works Power & Housing Abuja.
390.	Messrs. Fresh Water Consulting House P. Plot 1675, Dape District, Cadastral Zone, C04, Life Camp, Abuja.
391.	Messrs. Mas' ud Tijani & Co., 17 Rd., Plot 132 Gwarimpa II, Abuja.
392.	Exploits Settles Consulting Suite 10, Dansuille Plaza, Behind AP Filling Station Gudu District, Abuja.
393.	Messrs. Daniel Oluseyi & Co., No. 41 Lobito Crescent Wuse II, Abuja.
394.	Messrs. Ishola Timothy & Co., No. 3 Adeola Crescent, Coca-Cola Area, Mekola Ibadan.
395.	Messrs. Olusegun Falaju & Co.,

	114B, Norman William S. W., Ikoyi, Lagos. New House 14 Goshen Estate, Iju-Elliot, Lagos.
396.	Messrs. Adebayo Ebunlomo & Co., 6, Ikosi Road, Oregun Ikeja, Lagos.
397.	Messrs. Madu, Anumba, Nwafor & Co., No. 2, Kabele Close, Arizona Suite, AMAC Plaza (1 st Floor), Wuse Zone 3, Abuja.
398.	Messrs. Oye Abioye Quaye & Co., C34-35 PI Mogadishu Layout Kaduna.
399.	Messrs. Regents Consults Ltd., No 1A, Ikogosi Close, Osborne Foreshore Estate, Ikoyi Lagos.
400.	Infiniti Segments Ltd 258B Etim Inyang Crescent Victoria Island.
401.	Business and Systems Consulting Ltd. 27, Oduwobi Street Ilupeju Lagos.
402.	Infiniti System Enterprises 27, Oduwobi Street Ilupeju Lagos
403.	Messrs. Olorunfunmi Ologun & Co., 133, Oyemekun Road, Akure, Ondo State.
404.	Messrs. Dapo Malomo & Co., 15/B Sabongari Road Minna, Niger State.
405.	WYZE Concepts & Associates, 1C, Etim Inyang Crescent, V/I, Lagos.
406.	Messrs. Ngozi Monica Okonkwo & Co., 39 Awka Road, Grabs Mega Plaza, Onitsha, Anambra State.
407.	Messrs. Jonathan Olubi & Co., 10, Dabino Avenue, Off Maiduguri Road, P. O. Box 4716, Kano.

408.	Messrs. G. E. Osagie & Co., Suite S13, Febson Mall Wuse Zone 4, Abuja.
409.	Messrs. E. A. Crystal Concept, 79, Tejuoso Rd. Barrack Bus Stop Lagos.
410.	Messrs. Eddy Ette & Co., 56 Enwe Street, Uyo.
411.	Messrs. M. O. Usman & Co., 217A Igbosere Rd., Opp. Igbosere Magistrate Court, Lagos.
412.	Messrs. Mobolaji Sanni & Co., 16B House 2 Mafemi Crescent Utako, Abuja.
413.	Messrs. Gabriel Sogolo & Co., 10, Oritshe Street, Off Awolowo Way, Ikeja, Lagos.
414.	Messrs. OOM Professional Services Suite C4, Sherryville Arcade Plot 42V Isheri/Ojobu Road,Ojobu Lagos.
415.	Messrs. Innocent Anyahuru & Co., 128 Aba – Owerri Road, Aba, Abia State.
416.	Messrs. Thomas Oyewumi & Co., 190 Ikorodu Road, Palm Groove, Lagos.
417.	Messrs. Thomas Obozegie & Co., Suite 2012, Anbeez Plaza Opp. Old CAC, Ndola Crescent Zone 5, Wuse, Abuja.
418.	Messrs. Joseph Dauda & Co., 52, Oguns Road Ojodu, Ikeja, Lagos.
419.	Messrs. F. C. Okoro & Co., 59 Hospital Road Ekpan, Delta State.
420.	Messrs. Ejeh Sheidu Tokula & Co., 1, Joseph Street, Off Osho St., Odebi, Lagos.

421.	Messrs. Bagudu Omobude & Co., Suite D2 Danziyal Plaza, Olusegun Obasanjo Way, Opp.NNPC Mega Station, Central Area Abuja.
422.	Messrs. Kereitsu Consulting, 49 Remi Fani Kayode Street, Ikeja, GRA Lagos.
423.	Messrs. Adeboye Taiwo & Co., 8, Oshin Street by Alausa Bus Stop Off Kudirat Abiola Way, Oregun, Ikeja, Lagos.
424.	Messrs. Abdulazeez Oladele & Co., LL6, Ahmadu Bello Way, Kaduna.
425.	Messrs. Adeleke Adedoyin & Co., 101 Born Way (By Kano Street), Ebute Metta, Lagos.
426.	Messrs. C. E. Okoroeze & Co., 33 Kinshasa Street, Wuse Zone 6, Abuja.
427.	Messrs. Ajiboye Adeoye & Co., Yinusa Adeniji Street, Ikeja, Lagos.
428.	Messrs. Adebisi Oderinde & Co., 1B, Peggy Osibogun Street Magodo G.R.A. Phase 1, Isheri (Gate Way Zones) Lagos State.
429.	Messrs. Adeoye & Associates, 3 rd Floor, No. 8 Yinusa Adeniji Street, Ikeja, Lagos.
430.	Messrs. Esien Ukorebi & Co., Ekondo MF Bank Buildings 1 st Floor 1 Parliamentary Road, Calabar.
431.	Messrs. S. Onifade & Co.,
432.	Messrs. Abimbola Ijaduola & Co., Plot 7 Olubusola Street Iju Ishaga Agege, Lagos.
433.	Messrs. Oduwa & Co.,

	Suite 4, Standard Plaza Wuse II, Abuja.
434.	Messrs. Ayo Oviesa & Co., 50/52 Bookshop House Broad St., Lagos State.
435.	Messrs. B. C. Nwankwo & Co., 7B Afolabi Lesi Street Ilupeju, Lagos.
436.	Messrs. Rebo Usman & Co., No. 30, Atiku Abubakar Way, Sabru House, Yola.
437.	Messrs. Araga Idris & Co., Suite A24 Maitama Shopping Complex, Abuja.
438.	Messrs. Gbenga Abimbola & Co., Suite AF08, Metro Plaza Central Business Area Abuja.
439.	Messrs. Dele Alabi & Co., No. 6 Kachia Road, Kakuri, Kaduna South, Kaduna State.
440.	Messrs. Ich-Dien Audit Onitsha – Anambra State.
441.	Messrs. Bunmi Adelugba & Co., House 7, 141 Rd, EFAB City, Mboru District L.G.A. Abuja.
442.	Messrs. Chris Makinde & Co., No. 26, Constitution Avenue, Kaduna.
443.	Messrs. Jacob O. Awofadeju & Co., 47, Ajose Adeogun Crescent Suite 33B, 2 nd Floor Lebrex Plaza, Utako, Abuja.
444.	Messrs. Davis, Offiong & Ukah, No. 2, Eyo Eta Street, Off Barracks Road, Calabar
445.	Messrs. Royusuf & Co., No. 13, Olatuji Street, Ojota, Lagos.
446.	Messrs. Chibuzor Ogbonna & Co.,

	No. 1 Bende Road Umuahia.
447.	Messrs. Akinlolu Akinkuade & Co., 21B Touring Shopping Complex Nassarawa Local Government Secretariat, Kano.
448.	Messrs. Akin Olasehinde & Co., 21B Tourist Camp Opp. Nassarawa LG Secretariat, Kano.
449.	Messrs. S. O. Odogun & Co., 285, Warri/Sapele Road, Warri Delta State.
450.	Messrs. Grace Laya & Co., 3 Denis Osadebe Way, Asaba.
451.	Messrs. Abiola Abioye & Co., 24 Seriki Aro Street Ikeja, Lagos.
452.	Messrs. Kunle Oladokun & Co., 24, Seriki Aro Street Ikeja, Lagos.
453.	Messrs. Joe Edu & Co., Bz 124 Kazaure Road, Kaduna.
454.	Messrs. Murtala Ajadi & Co., No. 24, Ahmadu Bello Way Opp Eco Bank, Sokoto.
455.	Messrs. Olaleye Olugbenga & Co., 17 Oluseyi Aweda Street Magodo- Isheri, Lagos.
456.	HKM Professional Services 17, Tokunbo Ali Street, Off Toyin Street, Ikeja.
457.	Messrs. Heman Professional Services, 4/7, Bompai Road Opp. Kano State Welfare Board, Kano.
458.	OCS Inventory and Professional Services, 30 Lawson Street, 2 nd Floor, Onikan, Lagos.
459.	Messrs. D.C.S. Alaribe & Co.,

	4/6 Tomoluju Estate, Ground Floor Left Wing Near Excellence Hotel Off Yaya Abatam Street, Lagos.
460.	Messrs. Ade Abiola & Co., Osogbo, Osun State.
461.	Messrs. ZADOC & Partners, 8 Yinusia Adeniji Off Toyin Street, Lagos.
462.	Messrs. Dotun Olasupo & Co., Suite B4, Bassan Plaza,C.B.D., Abuja.
463.	Messrs. Etu-Effotor & Co., Beside MTN Mask Old Custom Quarters Checking Point Mararaba.
464.	Messrs. F. C. Anokwu & Co., Suite 9 Block H, Atinuke Office Complex, 129 Okota Road Isolo, Lagos.
465.	Messrs. Bayco Consulting Co., Port-Harcourt Rivers, Suite A1 2 nd Floor Lenu Plaza Rd. GRA 2, P. H.
466.	Messrs. Olabisi Ijiola & Co., No. 2, Shonola Street, Opposite Excellence Hotel, Oguda, Ogba, Lagos.
467.	Messrs. Olu Owoade & Co., 104, Ibrahim Taiwo Road, Ilorin, Kwara State.
468.	Messrs. Ehimigbai Ohio & Co., 226 MM Way Benin City Edo State.
469.	Messrs. Olatunde Oseni & Co., No. 21, Bank Shombare Street, Ojodu Berger, Lagos.
470.	Messrs. Olusegun Akindele & Co., 11 Omole Street, Egbeda G. P. O. Box, 7038 Marina, Lagos.

471.	Messrs. Accufine Professional Service, 49A, Liberty Road, Oke-Ado Ibadan, Oyo State.
472.	Messrs. Olayiwola Dada & Co., Suite 23B Gidan Bamaiyi 3 rd Floor LETCO Building Ahmadu Bello Way Kaduna.
473.	Messrs. Demola Adedayo & Co., 68, Shyllon Estate, Palm Groove, Ilupeju, Lagos State.
474.	Messrs. Adedayo Arowolo & Co., 68, Shyllon Estate, Palm Groove Ilupeju, Lagos State.
475.	Messrs. Arioye Abayomi & Co., No. 7, Old Otta Road, Mosalashi Bus Stop, Alagbado, Lagos.
476.	Messrs. Toyin Idris & Co.
477.	Messrs. S. O. Ajeigbe & Co., 158 Iwofe/COE Road Rumuepirikom Mile 4 Port-Harcourt.
478.	Messrs. Zubairu Eromosele & Co., 19 Karimu Street, Isako Gbagada, Lagos.
479.	Messrs. Loftyinc Allied Partners Ltd., 11A, Reverend Ogumbiyi Street, Off Oba Akinjobi Way, Ikeja, Lagos.
480.	Messrs. P. C. Isiguzo & Co., Suite 301, His Glory Plaza Near Amigo Supermarket, Wuse 2, Abuja.
481.	Messrs. Chukwuemeka Okafor & Co., No. 11 Ekwurim Crescent, Emene, Enugu.
482.	Messrs. A.A.E. Professional Services, 19 Karimu Street, Off Fred Omojole Crescent Ifako Gbagada, Lagos.
483.	Messrs. Itabiyi Olayinka & Co., C17 Kachia Road By MMAB Cable Industry Kaduna.

484.	Messrs. Saheed Adegoke & Co., No. 20, Shev Laminu Way NSITF Building, Maiduguri Borno State.
485.	Messrs. Akaniyene Obot & Co., 5, Olayinka Street Ifako Gbagana, Lagos.
486.	Messrs. Idowu Otefobi & Associates, 1 st Floor, Tisco House Alagbaka Quarters Akure, Ondo State.
487.	Messrs. Uloko Thomas & Co., Suite 21, Aguiyi Ironsi Shopping Complex, Asokoro, Abuja.
488.	Messrs. Audu Ayuba & Co., 24 Broadcasting Road Kaduna.
489.	Messrs. Nicks Ebere & Co., 11A Fadeyi Aladura Street Ikeja – Lagos.
490.	Messrs. Taiwo Okuselu & Co., 66, Allen Avenue, Ikeja, Lagos.
491.	Messrs. Tom Satimehin & Co., 5, Faneye Street, Ebutte-Metta, Lagos.
492.	Messrs. Olanike Ajilo & Co., 21 Raufu Williams G.R.A., Surulere, Lagos.
493.	Messrs. Aderonke Olayiwola & Co., 45, Abudu Street, Ogudu Ojota, Lagos.
494.	Messrs. Rotimi Omotosho & Associates, 15 Floor Western House 8-10 Broad Street, Lagos.
495.	Messrs. A. O. Professional Services, 1 st Floor, Lamlat House, 270 Ikorodu Road, Obanikoro, Lagos.
496.	Messrs. Chimereze Okezie & Co., 10, Khaia Street, D-Line P.H.

497.	Messrs. Elliot Aderinko & Co., Suite 12 LSDPC Shopping Complex, Phase I, Via Oba Oguniyi Road Pen Cinema Agege, Lagos.
498.	Messrs. Alli-Oluwafuyi Ibisomi Oni Bon & Co., 153, Ishawo Road, Agric Ikorodu, Lagos.
499.	Messrs. Seidu Adebawale & Co., 152 Herbert Macaulay Street, Ebute-Metta (East) Lagos.
500.	Messrs. Alagbe Sam Olatunde & Co., No. 77 Oko-Oba Road, Agege Lagos State.
501.	Messrs. Femi Gbotosho & Co., No. 9 Obasanmi Ola-Kanpo Street, Off Adeyi Avenue, Bodija Estate Ibadan.
502.	Messrs. Adeboye Aregbesola & Co., Plot 366 Suite 309 Global Plaza Obafemi Awolowo WayJabi Abuja.
503.	Messrs. Plethora Consultants Ltd., 4 th Floor Okoiarikpo House, 5, Idowu Street V/I Lagos.
504.	Messrs. Olalekan Akinola & Co., 428 th Mallam Nasir El-Rufai Street River Park Estate, Lugbe.
505.	Messrs. Adewale Disu & Co., No.1 CAC Road (2 nd Floor) Off Total Petrol Station, Benson Bus Stop, Lagos.
506.	Messrs. Olusegun Abayomi Akinosi & Co., 2 nd Floor Awolowo House, Obafemi Awolowo Way Ikeja Lagos.
507.	Messrs. F.G.N. Okoye & Co., 6, Azikiwe Road, Leventis Building 1 st Floor P. O. Box 2760 Diobu, P.H.
508.	Messrs. Obasi Nnam & Co.,

	PHD Consulting House, Plot 304 APO Mechanic Village Apo FCT.
509.	Messrs. Bello Tambwal & Co., 6, Saidu Barde Close, Zone O Apo Legislative Quarters, Abuja.
510.	Messrs. Ogunlola Ademola Oladapo & Co., 16, Adeshina Street, Off Obafemi Awolowo Way, Ikeja, Lagos.
511.	Messrs. Obineche Ijeoma Anthonia & Co., Lagos.
512.	Messrs. Olufemi Jaiyesimi & Co., 16 Ogunsefunmi Street behind Forte Oil Station Anifowoshe, Ikeja, Lagos.
513.	Messrs. Yomi Hussain & Co., 8 – 10 Broad Street Lagos Western House.
514.	Messrs. Gbenga Olaleye & Co., 7/9 Queen One Sola Close Off Elupeju, Lagos.
515.	Messrs. Nasiru Isyaku & Co., 19 SFA x Street Wuse Zone 4, Abuja.
516.	Quebaan Professional Services, 4B Bambari Crescent Wuse Zone 7, Abuja.
517.	Sofura Professional Services, 4B Bambara Crescent.
518.	Acumen Professional Services, 4B Bambari C/rescent./
519.	Messrs. Victor Eme & Co., 8C Nuwa ATM Street Off Udo Umana ST., Uyo.
520.	Messrs. Obi Okechukwu & Co., 73 Zik Avenue, Awka.

521.	Messrs. Fohu Ogunfowokan & Co., 32, Sadiku Street, Ilasa Maja, Lagos.
522.	Messrs. Akintude Akinlabi & Co., 15 Onayade Street, Off Ikorodu Road, Lagos.
523.	Messrs. Stephen John Oti & Co., Suite 28 Kiranu Plaza, Plot 710, Jabi – Abuja.
524.	Messrs. G. P. M. Associates, Suite 305A DBM Plaza Aminu Kano Crescent, Wuse 2, Abuja.
525.	Primacy Global Consults & Associates, 1, Igboere Road, Lagos Island, Lagos.
526.	Messrs. TTKD Consulting, No. 10 Alhaja Ashabi Cole Road, CBD Alausa Ikeja, Lagos.
527.	Messrs. THO PARTNERS & CO. 19-21 Oritishe Street, Off Awolowo Way, Ikeja, Lagos.
528.	Messrs. Thompson Aiyegunle & Co. No. 11, Isaac John Street Tagobi, Fadeyi – Lagos.
529.	Messrs. Bamidele Awotunde & Co., No. 20 Cocacola Road Ilorin Kwara State.
530	Messrs. Ozobia Jide & Co., 10, Market Road, Onitsha.
531.	Messrs. Ini Utere & Co., 4 th Floor, Front Wing, Oshoppey Plaza, 17/19 Allen Avenue, Ikeja, Lagos.
532.	Messrs. Chris Oriaku & Co., Abuja.
533.	Messrs. Oseni Ismaila & Co., Suite D41/42, Danziyal Plaza, Opp. NNPC, Abuja.

534.	Messrs. Alaba Adedotun Professional Service, 228 Ikorodu Road, Lagos.
535.	Messrs. Edward O. Ashade & Co.,
536.	Messrs. Tom Onyeagwa & Co., 49 Mill Road, Owerri, Imo State. Enugu, Abuja and Lagos.
537.	Gloriuos Haven Tax and Management Consultants, Old Ibadan, Oyo State.
538.	Monsieur Consult & Services Ltd., No. 35, Lusaka Street, Zone 6, Abuja.
539.	Messrs. Ugocukwu Ukah & Co., Suite B3 Abuja shopping Mall No Maputo Street, Wuse Zone 3, Abuja
540.	Messrs. Phil-Phil Ige & Co., 34 Avenue Plaza, Lokongma Area Lokoja, Kogi State.
541.	Messrs. Kalu Emea & Co., Suite 216, Anbeez Plaza Ndola Square Zone 5, Wuse Abuja.
542.	Messrs. Adeniyi Christopher & Co., 3, Oshodi Road, Oshodi, Lagos.
543.	Messrs. BRINI CONSULTING, 66, Allen Avenue Ikeja, Lagos.
544.	COPERATE MANAGEMENT CONSULT LTD, 274 Port-Harcourt/Aba Express Road Off Ekere Street, Ranmogba P.H.
545.	Messrs. Mfon Brooks & Co., B15 Busy Mart Plaza, Plot 503 Jabi, Abuja.
546.	Messrs. Odia Samuel & Co., 274, Port-Harcourt Aba Express Road, P. O. Box 2408, P.H.

547.	Messrs. Awuse & Co., Off Ikwerre Road, P.H.
548.	Messrs. Funsho Owoyemi & Co., No. 117 Apapa Road Ebute-Metta, Lagos.
549.	Messrs. Emmanuel Agbeboaye & Co., 2 nd Floor Room 02 MKK Plaza Off Gudu Market, Gudu FCT.
550.	Messrs. Nwadiugwu Ben Okonkwo & Co., Flat 1, Block 1, Treasure Estate, Kuje.
551.	Messrs. Kehinde Oguntuase & Co., Suite B25, Danziyal Plaza Opp. NNPC Mega Station CBD, Abuja.
552.	Messrs. Kola Bamiwuye & Co Trans Amadi PortHarcourt, River State.
553.	Messrs. Adekunle Arauye & Co.
554.	Messrs. Tunde Suleiman & Co 1 Wole Adetipe Street, Puposola New Oko-Oba, Abule Egba, Lagos
555.	Clement Uzoka and Co No 132 ObafemimAwolowo way Igbogbo Lagos.
556.	B.M. Okebenmi and Co 11 Olowu street, Ikeja Lagos
557.	Oak Chartered Accountant 4 shanu street, off Awolowo way Lagos.
558.	Ayo Shonubi and Co 4 th Floor rear wing 17/19 Allen Avenue Ikeja Lagos
559.	Anderson Eseimokumoh and Co Plot B3 Omerelu st Garki 1 P.H
560.	BDA And Associates 1 st floor fpc building,opp Our lady of Apostle Grammer sch.

	Ibadan
	Goog Professional Services No 8 Havanna Street off Ago Palace way, Ago Ojota Lagos.
561.	Okechukwu Uchime and Co 23 Anazonwu street Anambra State.
562.	Akadiri Jimoh and Co 134 Awolowo way 2 nd floor Boluke pharmacy building Ikeja lagos
563.	Olufemi Aborowa and Co 70d Allen Avenue Ikeja Lagos.
564.	Silas Kwarpo and Co Jos plateau State.
565.	Arah Ozobia and Associates Limited. No 70 Old market road Onitsha Anambra State.
566.	Samuel Njoku and Co 38 Samcaro Street, Acro Palace way okota Isolo Lagos.
567.	New Planet Project Ltd Ojamadu Nwaeze House, Solomon Lar Way Utako Abuja.
568.	Emmanuel Nwanna and Co. Abuja.
569.	Sunny Okon and Co 248 Ikot Ekpene Road Uyo. Akwa Ibom State.
570.	Sunny Okon and Co 248 Ikot Ekpene Road Uyo. Akwa Ibom State.
571.	Aderemi Adepoju and Co D39 Area 11 Shopping Mall Garki, Abuja.

(I. O. Dada)

for: Auditor-General for the Federation