## Office of the Auditor-General for the Federation Audit House,

Plot 273, Samuel Ademulegun Street, Central Business District (CBD) P. M.B, 128
Garki-Abuja, Nigeria.

As at 7th March 2024

| SN | FIRM NAME |
|---|---|
| 1. | A. J. OMOREGIE & CO. |
| 2. | A.F DAWODU & CO. (CHARTERED ACCOUNTANTS) |
| 3. | A.M. AMBURSA AND CO. |
| 4. | A.S. ADESHINA & CO. (CHARTERED ACCOUNTANTS) |
| 5. | A.U OSUMAH & CO. |
| 6. | AAC PROFESSIONAL SERVICES. |
| 7. | AAE PROFESSIONAL SERVICES. |
| 8. | ABAX-OOSA PROFESSIONALS |
| 9. | ABAYOMI ADELAKUN & CO (CHARTERED ACCOUNTANTS) |
| 10. | ABAYOMI ADELAKUN & CO. (CHARTERED ACCOUNTANTS) |
| 11. | ABAYOMI DOSUNMU & CO. |
| 12. | ABBA ADAUDU & CO. |
| 13. | ABBA M. NUHU & CO. |
| 14. | ABDULAZEEZ ISHAQ & CO. |
| 15. | ABDULKADEER & CO. [ CHARTERED ACCOUNTANTS] |
| 16. | ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS) |
| 17. | ABDULLAHI BIN SULEIMAN &CO. |
| 18. | ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS) |
| 19. | ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS) |
| 20. | ABDULRAFIU OLAOSEBIKAN & CO. |
| 21. | ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS) |
| 22. | ABEL AIYEDOGBON & CO. |
| 23. | ABIDEMI OLUKOWAJO & CO. |
| 24. | ABIDOYE ODESOLA & CO. |
| 25. | ABIMBOLA ODUSANYA & CO |
| 26. | ABIODUN ARIYIBI & CO. |
| 27. | ABIODUN IDOWU & CO. |
| 28. | ABIODUN TOLULOPE & CO. |

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| 29. | ABIONA ARAOYE & CO. |
| 30. | ABOLAJI SALAU & CO. |
| 31. | ABUBAKAR ABDULSALAM & CO. |
| 32. | ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS) |
| 33. | ABUH ADAH & CO. |
| 34. | ADEBOLA SOBANJO AND COMPANY. |
| 35. | ADEBOWALE OYENIRAN & CO. |
| 36. | ADEBOYE AREGBESOLA & CO. |
| 37. | ADEBOYE TAIWO & CO. |
| 38. | ADEDOYIN ADEYEMI AND COMPANY |
| 39. | ADEGBITE ADEYEMO & CO. |
| 40. | ADEGOKE ADEWOLE & COMPANY. |
| 41. | ADEGOKE AGUNLEJIKA & THE PROFESSIONALS |
| 42. | ADEJOLA OLALEKAN & CO. (CHARTERED ACCOUNTANTS) |
| 43. | ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS) |
| 44. | ADEKUNLE ADEWUYI & CO. |
| 45. | ADEKUNLE ALEBIOSU & ASSOCIATES. |
| 46. | ADELEKE ADEKUNLE & CO. |
| 47. | ADELEKE ADENIYI & CO (CHARTERED ACCOUNTANTS) |
| 48. | ADELEYE, ADELEYE & CO. |
| 49. | ADEMOLA OGUNKUNLE & COMPANY. |
| 50. | ADEMOLA S. ADEGOKE & CO |
| 51. | ADENIJI AGBOOLA & CO. |
| 52. | ADENIYI CHRISTOPHER & CO. |
| 53. | ADENUSI AND COMPANY. |
| 54. | ADEOYE & ASSOCIATES |
| 55. | ADESANYA AND PARTNERS |
| 56. | ADESHILE ADEDEJI AND CO. |
| 57. | ADESHINA JIMOH & CO. (CHARTERED ACCOUNTANT) |
| 58. | ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS) |
| 59. | ADETUNJI MARIAM & CO. (CHARTERED ACCOUNTANTS & TAX CONSULTANTS) |
| 60. | ADEWALE BELLO & CO. |

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| 61. | ADEWALE DISU & CO. |
| 62. | ADEWUMI AGBOGUN & CO LTD |
| 63. | ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS) |
| 64. | ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS) |
| 65. | ADEYEMI APANPA & CO. |
| 66. | ADIGUN, IDRIS, BALA & CO. |
| 67. | AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS) |
| 68. | AFOLARIN OGUNSANYA & ASSOCIATES |
| 69. | AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS) |
| 70. | AGBOOLA SONNTAG CONSULTING |
| 71. | AGOCHUKWU OKPALAOKA & CO. |
| 72. | AHMED ABDUL & CO. |
| 73. | AHMED ALEGBE & CO. |
| 74. | AHMED BAWA & CO |
| 75. | AHMED ZAKARI & CO. (CHARTERED ACCOUNTANTS) |
| 76. | AHOKAR ABA & CO |
| 77. | AHONSI FELIX CONSULT |
| 78. | AHONSI FELIX CONSULT. |
| 79. | AIA CONSULTANTS LIMITED. |
| 80. | AIKOSI FESTUS & CO. |
| 81. | AIS PROFESSIONAL SERVICES. |
| 82. | AJANI ADEBESIN & CO (CHARTERED ACCOUNTANTS) |
| 83. | AJAO OGUNSOLA & CO. |
| 84. | AJIBOYE ADEOYE & CO. |
| 85. | AJIFOWOKE NOMINEES |
| 86. | AK AKRASI & CO. |
| 87. | AK USMAN & CO |
| 88. | AKADIRI JIMOH &CO (CHARTERED ACCOUNTANTS) |
| 89. | AKANDE OLUFEMI & CO. |
| 90. | AKANINYENE OBOT & CO (CHARTERED ACCOUNTANTS) |
| 91. | AKINKUNMI RASAQ & CO. |
| 92. | AKINLOLU AKINKUADE & CO. |

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| 93. | AKINYELE SEUN EZEKIEL & CO CHARTERED ACCOUNTANTS |
| 94. | AKINYEMI ADEBAYO & CO. |
| 95. | ALABA ADEDOTUN PROFESSIONAL SERVICES |
| 96. | ALAGBE SAM OLATUNDE AND COMPANY |
| 97. | ALI JERRY & CO. (CHARTERED ACCOUNTANTS) |
| 98. | ALIGASIM ACHOR & CO |
| 99. | ALIYU & USMAN |
| 100. | AMANA & CO. |
| 101. | AMAOBI CHINEKE & CO. |
| 102. | AMEDU ONEKPE & COMPANY |
| 103. | AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS) |
| 104. | AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS) |
| 105. | ANJOUS, UKU, EWEKA & COMPANY |
| 106. | ANOC PROFESSIONAL SERVICES. |
| 107. | ANTHER CONSULTING LIMITED |
| 108. | ANTHONY NWINEE & CO. |
| 109. | ANTHONY OGHENE OKOLO & CO (CHARTERED ACCOUNTANTS) |
| 110. | ANUGWO C.J & CO. |
| 111. | AO PARTNERS |
| 112. | AOM PROFESSIONAL SERVICES. |
| 113. | ARIOYE ABAYOMI & CO. |
| 114. | ARIYO FATAI AND COMPANY |
| 115. | ARROWEDGE PROFESSIONAL SERVICES |
| 116. | ASEWEJE PETER AND COMPANY |
| 117. | ATACOFF SERVICES LLP LIMITED |
| 118. | AUDITHOUSE GRAND ASSOCIATES |
| 119. | AUDITSON & CO. |
| 120. | AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS) |
| 121. | AUSTINE NWOKEDIUKO AND COMPANY |
| 122. | AUTUMN MANAGEMENT CONSULTANTS LIMITED |
| 123. | AWULU DICKSON & CO. |
| 124. | AYODEJI IYUNADE & CO (CHARTERED ACOUNTANTS) |

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| 125. | AYODELE AKANDE & CO. |
| 126. | AYODELE OLATUNJI & CO. |
| 127. | AYOOLA SALIU AND COMPANY. |
| 128. | AYORINDE OSOMO AND CO. (CHARTERED ACCOUNTANTS) |
| 129. | AZIENGBE OSIMHEN AND COMPANY. |
| 130. | B. A. MUSA & CO. |
| 131. | BA PROFESSIONAL SERVICES. |
| 132. | BABATUNDE AYORINDE & CO (CHARTERED ACCOUNTANTS) |
| 133. | BABATUNDE YUNUS & CO. |
| 134. | BAHR NOOR CONSULTANCY SERVICES |
| 135. | BAKER TILLY CHARTERED ACCOUNTANTS |
| 136. | BALOGUN ISIAKA & CO |
| 137. | BALOGUN MICHAEL & CO. |
| 138. | BALOGUN VICTOR LUKE & CO. |
| 139. | BANCORP CONSULTING LIMITED |
| 140. | BASIL OKPOKPONG & COMPANY |
| 141. | BAYCO CONSULTING COMPANY |
| 142. | BAYCO CONSULTING COMPANY LTD |
| 143. | BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS) |
| 144. | BAYO ARIKAWE & CO. |
| 145. | BAYOS L.Y & CO. |
| 146. | BB PHOENIX CONSULTING |
| 147. | BBC PROFESSIONALS |
| 148. | BD KEHINDE & CO. |
| 149. | BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS) |
| 150. | BDO PROFESSIONAL SERVICES |
| 151. | BELLO SIKIRULAH & CO. (CHARTERED ACCOUNTANTS) |
| 152. | BEN EKEDEBE & CO. |
| 153. | BENJAMIN AKANJI OMONAYAJO & CO. |
| 154. | BENSON IDEHEN & CO. |
| 155. | BFC PROFESSIONAL SERVICES |
| 156. | BIOLA OLAWOORE AND CO |

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| 157. | BIOLA OLAWOORE AND CO. |
| 158. | BODE AREMU & CO. |
| 159. | BOLA OYEBOWALE & CO. |
| 160. | BRADLEY PROFESSIONAL SERVICES. |
| 161. | BUHARI BALA & COMPANY |
| 162. | BUNMI ADELUGBA & CO. |
| 163. | C. C. NWUYA & CO. |
| 164. | C.E OKOROEZE & COMPANY |
| 165. | CATHERINE OBEYA & CO. |
| 166. | CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS) |
| 167. | CHARLES AKANDU & CO. (CHARTERED ACCOUNTANTS) |
| 168. | CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS) |
| 169. | CHIBUZOR OGBONNA & CO. |
| 170. | CHIJINDU ADEYEMI & CO. |
| 171. | CHIKE DANJUMA AND COMPANY |
| 172. | CHIMA ONYELE & CO. |
| 173. | CHIMEREZE OKEZIE AND COMPANY |
| 174. | CHIMEZIE GEORGE OGU & CO. |
| 175. | CHRISONA & CO. CHARTERED ACCOUNTANTS |
| 176. | CHRISTOPHER EHIOGIE & CO (CHARTERED ACCOUNTANTS) |
| 177. | CHUKWUKA UCHIME AND CO. |
| 178. | CORNEL OKOLO & CO. |
| 179. | CROWE DAFINONE |
| 180. | CYRIL AGBO AND COMPANY. |
| 181. | DAMIAN UNOGU & CO. |
| 182. | DAN - SHESHI & CO. |
| 183. | DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS) |
| 184. | DANIEL M. DATONG & CO. (CHARTERED ACCOUNTANTS) |
| 185. | DANIEL OLUSEYI & CO. |
| 186. | DANIEL ONUNKWO & CO. (CHARTERED ACCOUNTANTS) |
| 187. | DARAMOLA DAYO & CO. |
| 188. | DARE OMOSEBI & CO |

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| 189. | DAVAROM PROFESSIONAL SERVICES |
| 190. | DAVID ADETUYI & CO. |
| 191. | DAVID ASOGUN & CO. (CHARTERED ACCOUNTANTS) |
| 192. | DAVID UGIAGBE & CO. |
| 193. | DAVIS OFFIONG & UKAH |
| 194. | DEEM FORENSIC SERVICES |
| 195. | DELE ALABI & CO. (CHARTRED ACCOUNTANTS) |
| 196. | DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS) |
| 197. | DELE OTITOJU & CO. CHARTERED ACCOUNTANTS |
| 198. | DELE WILLIAMS & CO. |
| 199. | DELOITTE & TOUCHE |
| 200. | DIM DOZIE & CO (CHARTERED ACCOUNTANTS) |
| 201. | DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS) |
| 202. | DISCOVERY CYCLE PROFESSIONALS |
| 203. | DJ. AYUBA & ASSOCIATE |
| 204. | DOCTED INTEGRATED SERVICES LIMITED. |
| 205. | DOUBLE T CONSULT |
| 206. | DRUDGE CONSULTING LTD. |
| 207. | DSG-DOACH CONSULTING |
| 208. | DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS) |
| 209. | E. A ABU & CO. |
| 210. | E.S.A OPASINA AND COMPANY |
| 211. | EAGLE PROFESSIONAL PARTNERS |
| 212. | EBENEZER MALOMO AND CO. (CHARTERED ACCOUNTANT) |
| 213. | EDDY ETTE & CO. |
| 214. | EDFORTE FORTUNE EHIAGWINA & ASSOCIATES. |
| 215. | EDWARD O. ASHADE & CO |
| 216. | EDWARD O. ASHADE & CO. |
| 217. | EGWU & PARTNERS |
| 218. | EISSA AIN & CO. |
| 219. | EJIKE NWEZE & CO. |
| 220. | EJO CONSULTING. |

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| 221. | EKOJA .B. EKOJA & CO |
| 222. | EKOJA .B. EKOJA & CO. |
| 223. | ELUU VINCENT & CO. |
| 224. | EMEKA CHIBUNDU & COMPANY |
| 225. | EMEKA NWOBODO & CO |
| 226. | EMEKE NWABUZOR & CO. |
| 227. | EMMA ANYIM & CO (CHARTERED ACCOUNTANTS) |
| 228. | EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS) |
| 229. | EMMANUEL AGBEBOAYE & CO. |
| 230. | EMMANUEL KAY & CO. |
| 231. | EQUITY MODEL LTD. |
| 232. | ERNEST O. ABEGBE & CO. |
| 233. | ERNST & YOUNG |
| 234. | ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS) |
| 235. | ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS) |
| 236. | ESTHER OYERO & CO. |
| 237. | EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS) |
| 238. | EXPLOITS SETTLE CONSULTING |
| 239. | EZECHUKWU NWAIWU & CO. (CHARTERED ACCOUNTANTS) |
| 240. | EZEKIEL WILLIAMS & CO. |
| 241. | F. G. N. OKOYE & CO. (CHARTERED ACCOUNTANTS) |
| 242. | F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT) |
| 243. | F.A. ADAMU AND COMPANY |
| 244. | FABUNMI OLANIPEKUN & CO. |
| 245. | FAL PROFESSIONALS SERVICES. |
| 246. | FARINDE OLATEJU & CO. |
| 247. | FES BENJAMIN ENAMUDU & COMPANY |
| 248. | FESTUS OGWU & CO. ( CHARTERED ACCOUNTANTS) |
| 249. | FIRST PEAK CONSULTING. |
| 250. | FRANKKKLYN CONSULTING NIGERIA LIMITED. |
| 251. | FRED OKONTA & CO. (CHARTERED ACCOUNTANTS) |
| 252. | FUNSHO OWOYEMI & COMPANY. |

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| 253. | G. E. OSAGIE & CO. |
| 254. | GABE FASOTO & CO. (CHARTERED ACCOUNTANTS) |
| 255. | GABRIEL UGWUOZOR & CO |
| 256. | GABRIEL UGWUOZOR & CO. |
| 257. | GBADAMOSI MUDASIRU & CO. |
| 258. | GBEMI OSIBOTE & CO. |
| 259. | GBENGA ABIMBOLA(GA) & CO.( CHARTERED ACCOUNTANTS) |
| 260. | GBENGA BADEJO & CO. |
| 261. | GBENGA OLALEYE AND COMPANY. |
| 262. | GBENGA YEROKUN & CO. |
| 263. | GEMS 1805 LIMITED |
| 264. | GENUITY GLOBAL LTD |
| 265. | GEORGE CHIJIOKE OKORIE & CO. |
| 266. | GIWA-OSAGIE, DFK & CO. |
| 267. | GLADYS DAKWAK-BARDE & CO. |
| 268. | GLOBAL PARTNERS MANAGEMENT NETWORK |
| 269. | GOLDWYNS CHARTERED ACCOUNTANTS |
| 270. | GOSHEN ASSOCIATES. |
| 271. | GPM ASSOCIATES |
| 272. | GRANT THORNTON |
| 273. | HAIRUJI & ASSOCIATES. |
| 274. | HALIDU ALI ISA & CO |
| 275. | HALLMARK CONSULTS (CHARTERED ACCOUNTANTS) |
| 276. | HAMMED KEHINDE GANIYU & CO. |
| 277. | HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS) |
| 278. | HAVILLAND PROFESSIONALS |
| 279. | HDA AUDIT |
| 280. | HEGBO - J. & CO.(CHARTERED ACCOUNTANTS) |
| 281. | HENRY IBHADE AND CO |
| 282. | HENRY IBHADE AND CO. |
| 283. | HENRY YOUNG & CO. |
| 284. | HLBZO OSOSANYA |

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| 285. | HMBS PROFESSIONAL SERVICES LIMITED. |
| 286. | HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS) |
| 287. | I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORE |
| 288. | I. R. GREEN & CO. |
| 289. | IBRAHIM ABDULLAHI & CO (CHARTERED ACCOUNTANTS) |
| 290. | IBRAHIM IDRIS & CO. (CHERTERED ACCOUNTANTS) |
| 291. | IBRAHIM KOLACHIKA & CO. |
| 292. | IDOKO ANEBI & COMPANY |
| 293. | IDOKO ANEBI AND COMPANY |
| 294. | IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS) |
| 295. | IDOWU OTETUBI & ASSOCIATES |
| 296. | IFEANYI ANUMBA & CO. |
| 297. | IFEANYI CHUKWUJEKWU & CO. |
| 298. | IJEWERE & CO. |
| 299. | IK EGBOGA & CO (CHATTERED ACCOUNTANTS) |
| 300. | ISAAC ATANDA AND COMPANY. |
| 301. | ISAAC OLAJIDE & CO. |
| 302. | ISAAC OLUWAFEMI ADEOSUN & CO. |
| 303. | ISAAC T. TSEAA PROFESSIONALS. |
| 304. | ISHOLA TIMOTHY & CO(CHARTERED ACCOUNTANTS) |
| 305. | ISSA SHUAIB & CO. |
| 306. | IYAMAH EDWARD ENOLUNOSEN & CO. |
| 307. | IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS) |
| 308. | IYORNUMBE IME & CO. |
| 309. | J E NEMS CONSULT. |
| 310. | J O FALOPE & CO (CHARTERED ACCOUNTANTS) |
| 311. | J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS) |
| 312. | J. K. RANDLE & CO. (CHARTERED ACCOUNTANTS) |
| 313. | J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS) |
| 314. | J.O. AIKU & CO. |
| 315. | JAMES DURU & CO (CHARTERED ACCOUNTANTS) |
| 316. | JAMES ODOCHA & COMPANY |

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| 317. | JAMES TYUNGU & CO. |
| 318. | JAYEOLA FATUNGASE & COMPANY. |
| 319. | JIBRIL & CO. |
| 320. | JIBYES CONSULTING |
| 321. | JIDE AKINPELU & CO. |
| 322. | JIMOH ABBEY & CO, CHARTERED ACCOUNTANTS |
| 323. | JK CONSULTING CO. LTD |
| 324. | JM JAMES & COMPANY - CHARTERED ACCOUNTANTS |
| 325. | JONAH O. ARUMONA & CO. |
| 326. | JOSEPH AJULO & CO. |
| 327. | JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS) |
| 328. | JOSEPH DAUDA AND COMPANY. |
| 329. | JOSEPH EMMANUEL BALA & CO. |
| 330. | JOSEPH OLORUNWA & CO CHARTERED ACCOUNTANT & TAX PRACTITIONER |
| 331. | JOSHUA DARIYE & CO |
| 332. | JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS) |
| 333. | JUBRIL OLAWALE LAWAL & CO. |
| 334. | JUMMAI LI IDOKO & CO. |
| 335. | JUSTIN NWOSU & CO. (CHARTERED ACCOUNTANTS) |
| 336. | K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS |
| 337. | K.O.O PARTNERS (CHARTERED ACCOUNTANTS) |
| 338. | KADEB PROFESSIONAL SERVICES |
| 339. | KALU EMEA & CO (CHARTERED ACCOUNTANTS) |
| 340. | KANU OZIOMA & CO. |
| 341. | KARIM & ASSOCIATES LTD. |
| 342. | KARMA PROFESSIONAL SERVICES |
| 343. | KATCHY PATIENCE & CO. (CHARTERED ACCOUNTANTS) |
| 344. | KAYODE OGUNRO & CO. |
| 345. | KAYODE OJO & CO. |
| 346. | KAZEEM ADEKOLA & CO. |
| 347. | KEHINDE KASSIM & CO. |
| 348. | KEK PROFESSIONAL SERVICES LIMITED. |

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| 349. | KEK-PRO TECHNOLOGIES LTD. |
| 350. | KING SOLOMON PARTNERS |
| 351. | KOLA BAMIWUYE & CO. |
| 352. | KOLA OLATUNDE & COMPANY |
| 353. | KPMG PROFESSIONAL SERVICES |
| 354. | KPOSO-KOE & CO |
| 355. | KUC PARTNERS |
| 356. | KUNLE ADEYEMI & CO. |
| 357. | KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS) |
| 358. | LANDMARK GENERAL CONTRACTORS (NIG) LTD. |
| 359. | LANRE ABIDAKUN & CO. |
| 360. | LAT CONSULTING. |
| 361. | LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS) |
| 362. | LAWAL, YUSUF & SAHAAB |
| 363. | LAWRENCE ADUBIARO & CO. |
| 364. | LEGACY ASSOCIATED CONSULTS LIMITED |
| 365. | LEHMAN PROFESSIONAL SERVICES |
| 366. | LEHMAN PROFESSIONAL SERVICES. |
| 367. | LEVI OZUA AND COMPANY. |
| 368. | M B A CONSULTING SERVICES. |
| 369. | M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS) |
| 370. | M. A. BELLO & CO. |
| 371. | M. J. MODEL GUIDE CONSULTING |
| 372. | MADU, ONYEKWENA & CO. |
| 373. | MAHMUD ABDULAZIZ & CO. |
| 374. | MARTIN DIBANG ACHUA & CO. |
| 375. | MARTIN ONYENMURU & CO. |
| 376. | MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT) |
| 377. | MATTHEW BEST FIRM |
| 378. | MAYOWA ONANIBOSI AND CO (CHARTRED ACCOUNTANTS) |
| 379. | MAZARS CONSULTING |
| 380. | MBA & CO. CHARTERED ACCOUNTANTS |

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| 381. | MEF PROFESSIONAL SERVICES |
| 382. | MEF PROFESSIONAL SERVICES. |
| 383. | MEL ASSOCIATES PROFESSIONAL SERVICES |
| 384. | MESSRS ABUCHI ED. OGBUJU & CO. |
| 385. | MESSRS AKINTUNDE AKINLABI & CO (CHARTERED ACCOUNTANTS) |
| 386. | MESSRS ICON & CO. |
| 387. | MFON BROOKS & CO, CHARTERED ACCOUNTANTS |
| 388. | MICHAEL AKANO & CO. |
| 389. | MICHAEL JOSHUA & CO. |
| 390. | MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS) |
| 391. | MICHEAL ONOJA OKEFE & CO. |
| 392. | MIDE SAWYERR & CO CHARTERED ACCOUNTANTS |
| 393. | MIKE ACHI & CO. (CHARTERED ACCOUNTANTS) |
| 394. | MOBOLAJI SANNI & CO. |
| 395. | MONSURU OLUREBI & CO. |
| 396. | MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS) |
| 397. | MOTI & ASSOCIATES |
| 398. | MUHAMMAD BELLO SANI & ASSOCIATES |
| 399. | MUHTARI DANGANA & CO. |
| 400. | MUIDEEN SALAMI & CO |
| 401. | MURI OBAYOPO & COMPANY. |
| 402. | MURTALA AJADI & CO |
| 403. | MUSA ZIRA & CO. |
| 404. | MUSTAFA BULU & CO. |
| 405. | MUSTAPHA MUBASHIR & CO |
| 406. | MUTAH NKEKI & ASSOCIATES. |
| 407. | MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS) |
| 408. | MUYIWA ADERIBIGBE & CO. |
| 409. | N. D. ISHAYA & CO. |
| 410. | NASIR A OZAMAH & CO. |
| 411. | NASIRU MUHAMMAD & CO. |
| 412. | NEWMAN SYNERGY SYSTEMS & TECHNOLOGIES LIMITED` |

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| 413. | NEXIA AGBO ABEL & CO. |
| 414. | NGOZI MONICA OKONKWO & CO |
| 415. | NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS) |
| 416. | NIYYAR ALHERI CONSULTS |
| 417. | NJOKU NWAUBANI & CO.(CERTIFIED ACCOUNTANT) |
| 418. | NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS) |
| 419. | NONGOMIN TER & CO. |
| 420. | NWAMANA ESE & CO. |
| 421. | NWANKWO NGOZI ULOMA & CO. |
| 422. | NWAODU, UDOCHI, ANTHONY AND COMPANY |
| 423. | NWOKO EDWIN & CO.CHARTERED ACCOUNTANTS |
| 424. | O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS) |
| 425. | O.M. ASSOCIATES |
| 426. | OAK CHARTERED ACCOUNTANTS |
| 427. | OAK PROFESSIONAL SERVICES |
| 428. | OBAFEMI TORIOLA & CO. |
| 429. | OBAKA JAMES & CO. |
| 430. | OBEH JAMES & CO (CHARTERED ACCOUNTANTS) |
| 431. | OBI NDAJI & CO. |
| 432. | OBI OKECHUKWU AND COMPANY |
| 433. | OBIAJULU OBOKO & CO. (CHARTERED ACCOUNTANTS) |
| 434. | OBIOHA OGA & CO. |
| 435. | OCHIWU & CO. (CHARTERED ACCOUNTANTS) |
| 436. | ODOKUMA WILLIE AUGUSTINE & CO. |
| 437. | ODUMA GLOBAL CONCEPTS LTD. |
| 438. | OFO ODO & CO. |
| 439. | OFORBUIKE ALIEDEMA |
| 440. | OGAGA OMOLE & COMPANY. |
| 441. | OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS) |
| 442. | OGUNTADE & CO. |
| 443. | OGUOBI OGBUOKIRI & CO. |
| 444. | OIWONA ANDREW & CO. (CHARTERED ACCOUNTANTS) |

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| 445. | OJEWOLE OLUFEMI AND COMPANY. |
| 446. | OJF & PARTNERS |
| 447. | OKEKE MOSES & CO. (CHARTERED ACCOUNTANTS) |
| 448. | OKORO WILSON & CO. (CHARTERED ACCOUNTANTS) |
| 449. | OKWUDIRI TAIWO & CO. (CHARTERED ACCOUNTANTS) |
| 450. | OLABISI FAYOMBO & CHARTERED ACCOUNTANTS |
| 451. | OLADAPO KOLAWOLE & CO. |
| 452. | OLADELE OLOYEDE & CO. |
| 453. | OLADIMEJI AYOOLA & CO. |
| 454. | OLAGUNJU ADEBAYO & CO. |
| 455. | OLAIDE OLUFEMI O SUNKOYA & CO. |
| 456. | OLAIDE OLUFEMI OSUNKOYA & CO. |
| 457. | OLANREWAJU OGUNYE AND CO.( CHARTERED ACCOUNTANTS) |
| 458. | OLAOLU OLABIMTAN & CO. |
| 459. | OLAOLUWA & CO. CHARTERED ACCOUNTANTS |
| 460. | OLAREWAJU AWODEINDE & COMPANY |
| 461. | OLATUNDE OLADELE & CO. |
| 462. | OLATUNDE OLADELE & CO. (CHARTERED ACCOUNTANTS) |
| 463. | OLATUNDE OLUGBILE & CO. |
| 464. | OLATUNJI OYELADE & CO. |
| 465. | OLAWALE IJALANA & CO. |
| 466. | OLAYINKA OYEBOLA & CO. |
| 467. | OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS) |
| 468. | OLOKE OLOKE & COMPANY |
| 469. | OLORUNFUNMI OLOGUN AND COMPANY |
| 470. | OLOTU LEKAN F. & CO. |
| 471. | OLU ALADEJEBI & CO. |
| 472. | OLUBISI OLADAPO & CO |
| 473. | OLUBISI OLADAPO & CO. |
| 474. | OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS) |
| 475. | OLUFEMI JAIYESIMI & CO. |
| 476. | OLUFEMI MORONKEJI AND COMPANY |

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| 477. | OLUFOLA ABRAHAM & CO. |
| 478. | OLUGBENGA FOLARIN & CO. |
| 479. | OLUGBENGA OYINLOLA AND COMPANY |
| 480. | OLUJOGUN LAWAL AND COMPANY |
| 481. | OLUKOLA OSUNBUNMI AND CO. |
| 482. | OLUKOTUN & OLUKOTUN & CO. |
| 483. | OLUMUYIWA BASIRU &CO. (CHARTERED ACCOUNTANTS) |
| 484. | OLUNIYI OMOTOSO AND COMPANY |
| 485. | OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS) |
| 486. | OLUSEYI ADENIRAN & CO. |
| 487. | OLUSHILE FOWORA & CO. |
| 488. | OLUSOLA OLOJEDE & CO. |
| 489. | OLUSUYI AGBOLA & CO. |
| 490. | OLUWAGBEMI SIMEON TAIWO & CO. |
| 491. | OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS) |
| 492. | OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS) |
| 493. | OMT PROFESSIONAL SERVICES |
| 494. | ONE PROFESSIONALS (CHATERED ACCOUNTANTS) |
| 495. | ONI, IDRIS & CO (CHARTERED ACCOUNTANTS) |
| 496. | ONO PARTNERSHIP |
| 497. | OOM PROFESSIONAL SERVICES. |
| 498. | OPEDEMOWO HABIB & CO. ( CHARTERED ACCOUNTANTS) |
| 499. | ORAH ANTHONY & CO. |
| 500. | ORJIIR GBANDE AND ASSOCIATES |
| 501. | OSAKWE SAMSON O. & CO. |
| 502. | OSAWARU LUCKY AND COMPANY |
| 503. | OSI IMOMOH, OLUGU & CO. |
| 504. | OUTWATCH AUDITORS & CO. |
| 505. | OWOLABI JACOB OLABODE & CO. |
| 506. | OYE ABIOYE QUAYE & CO. |
| 507. | OYEDELE, AKINBODE & CO. |
| 508. | OYELAYO OYINLOLA & CO. |

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| 509. | OYEWUMI OYENIYI & CO. |
| 510. | OZOBIA JIDE & CO. |
| 511. | PARKER RANDALL OFFOR |
| 512. | PAT AKINWUMI & ASSOCIATES |
| 513. | PATRICK KODE & CO. ( CHARTERED ACCOUNTANTS) |
| 514. | PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS) |
| 515. | PAUL AKINADE ADEBIMPE & CO. |
| 516. | PAUL L. OKPALO & CO. |
| 517. | PAUL UHEGWU AND COMPANY |
| 518. | PETER AFEANEJIE & CO. |
| 519. | PETER OCHAPA & CO. |
| 520. | PETRAGRAZ &ASSOCIATES. |
| 521. | PFTE PROFESSIONAL SERVICE |
| 522. | PHILIPS OYEDELE & CO. |
| 523. | PHILLIP OJIE IRABOR & CO. |
| 524. | PKF PROFESSIONAL SERVICES |
| 525. | PML AUDIT |
| 526. | PRICEWATER AND COMPANY. |
| 527. | PRICEWATERHOUSECOOPERS LTD |
| 528. | PRIMACY GLOBAL CONSULTS & ASSOCIATES |
| 529. | PRIMAX CONSULTING LIMITED |
| 530. | PRINCE UMEZULIKE & COMPANY |
| 531. | PRINCE UMEZULIKE & COMPANY. |
| 532. | QUEBAAN PROFESSIONAL SERVICES |
| 533. | RAMAT REMI SULYMAN & ASSOCIATE |
| 534. | RAPH ADEGHE & CO. |
| 535. | RASAQ QUADRI & COMPANY. |
| 536. | RAYTAN LIMITED. |
| 537. | RIJEN CONSULTING. |
| 538. | ROCK TOWER AUDIT |
| 539. | ROCK-WELL PROJECTS LTD. |
| 540. | ROYUSUF & CO. |

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| 541. | S MAZADU & CO. CHARTERED ACCOUNTANTS |
| 542. | S. O. IGWE & CO (CHARTERED ACCOUNTANTS) |
| 543. | S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS) |
| 544. | S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS) |
| 545. | S.A. OGANLA & CO. |
| 546. | S.T. BELLO & CO. |
| 547. | SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS) |
| 548. | SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS) |
| 549. | SAJOTRANS HAULAGE COMPANY LTD. |
| 550. | SAKA TAOFIK & CO. |
| 551. | SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS) |
| 552. | SALIHU METALA & CO. |
| 553. | SALISU YUSUF & CO. |
| 554. | SAL-MAN WAZIRI & CO. |
| 555. | SAMSON DARE & COMPANY ( CHARTERED ACCOUNTANTS) |
| 556. | SAMUEL ADEKOLU & CO |
| 557. | SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS) |
| 558. | SANMI ADEBAYO & CO. |
| 559. | SANNI MOHAMMED AND CO. |
| 560. | SANUSI RASHEED AND CO. (CHARTERED ACCOUNTANTS) |
| 561. | SAVVY MANAGEMENT CONSULTING SERVICES |
| 562. | SEGUN ADEIFE & CO. |
| 563. | SEGUN AWOSANYA & CO. |
| 564. | SEGUN OLANIPEKUN & CO. |
| 565. | SEGUN SULAIMAN & COMPANY |
| 566. | SENDAVE MATHIAS & CO. |
| 567. | SEYI KATOLA & CO |
| 568. | SEYI KATOLA & CO. |
| 569. | SHADE JOSEPH & CO |
| 570. | SHADE JOSEPH & CO. |
| 571. | SHEHU MOHAMMED AND CO (CHARTERED ACCOUNTANTS) |
| 572. | SHEKONI SHEKONI & CO. |

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| 573. | SHELZE PROFESSIONAL SERVICES. |
| 574. | SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS) |
| 575. | SHUTTLE ASSOCIATES |
| 576. | SIAO PARTNERS |
| 577. | SIAO PARTNERS. |
| 578. | SIMON SEHINDEMI & CO. |
| 579. | SINA OMOTUNDE & CO. (CHARTERED ACCOUNTANTS) |
| 580. | SKILLFIELD ASSOCIATES SERVICES. |
| 581. | SO+A & ASSOCIATES |
| 582. | SOJI ADEDOKUN & CO. |
| 583. | SOLA OYETAYO & CO. |
| 584. | SOLACE PROFESSIONAL SERVICES. |
| 585. | SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS) |
| 586. | SOLOMON OLAMIJU & CO. |
| 587. | SOLOMON OSUNBA & COMPANY |
| 588. | SOUTHGATE PROFESSIONAL SERVICES |
| 589. | SSAC ADVISORY AND PROFESSIONALS |
| 590. | STALLION & ASSOCIATES |
| 591. | SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS) |
| 592. | SUNDAY ABRAHAM & CO. |
| 593. | SUNDAY DISHIL & CO. |
| 594. | SUNDAY I. ISU & CO. |
| 595. | SUNNY OKON & CO. |
| 596. | SUNNY OYINBO & ASSOCIATES. |
| 597. | SWH FORENSIC CONSULTANCY SERVICES |
| 598. | T C OGBONNA & CO. |
| 599. | T.A WILLIAMS PROFESSIONAL SERVICES |
| 600. | T.O. THOMAS & CO |
| 601. | TAC PROFESSIONAL SERVICES |
| 602. | TAIWO ADEOYIN & CO. |
| 603. | TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS) |
| 604. | TAJU AUDU & CO. (CHARTERED ACCOUNTANTS) |

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| 605. | TAJUDEEN BADEJO & CO. |
| 606. | TARFA KUNDE AND COMPANY |
| 607. | TAYO KOMOLAFE & CO. |
| 608. | TBS PROFESSIONAL SERVICES |
| 609. | TELE OGUNJOBI & CO. |
| 610. | THO PARTNERS |
| 611. | THOMAS OBOZEGHIE & CO. |
| 612. | THOMPSON AIYEGUNLE & CO. |
| 613. | THOMPSON EZONFADE & CO. |
| 614. | TIJANI ABDULKADIR AND CO. |
| 615. | TIJJANI MUSA ISA & CO. |
| 616. | TILE TERHEMBA & CO (CHARTERED ACCOUNTANTS) |
| 617. | TIMOTHY DEFFI & CO. |
| 618. | TIMOTHY ILEVBARE & CO. |
| 619. | TOM ONYEAGWA & CO. |
| 620. | TONY OCHEI & CO. |
| 621. | TOYIN OJO & CO |
| 622. | TRIPLEHANDS PROFESSIONAL SERVICES |
| 623. | TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS) |
| 624. | TUNJI AINA & CO. |
| 625. | UAISIEZOR RESOURCES ENTERPRISES (UARE) |
| 626. | UBG BELLO & CO |
| 627. | UBOKUDOM ETUK & CO. |
| 628. | UBONG NDEM & CO. |
| 629. | UDENSI KALU & CO. |
| 630. | UDOH ANIEDI TOM & CO. |
| 631. | UF IDIAGI & CO. |
| 632. | UGBOAJA MARTINS & CO. (CHARTERED ACCOUNTANTS) |
| 633. | UHY BENSON & CO. |
| 634. | UHY MAAJI & CO |
| 635. | UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS) |
| 636. | UMARU B. KINAFA & CO. |

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| 637. | UMUHEFE & CO. |
| 638. | UNIWAYS PROFESSIONALS & CO. |
| 639. | UZO DIKE & CO. |
| 640. | VICTORIA ENAPE & CO. |
| 641. | VINCENT AHWI & CO. |
| 642. | VOKI ASSOCIATES |
| 643. | VS 030610 CONSULTING LIMITED |
| 644. | WAHEED AFOLABI & CO. |
| 645. | WALE ILEDARE & CO. |
| 646. | WENDY GARUBA & CO |
| 647. | WHITE KNIGHT PROFESSIONALS |
| 648. | WILLIAM ADEYEMI & CO. |
| 649. | WOLE JOSHUA & CO. |
| 650. | WOYENGIBUOMO TORU ACCT SOLUTIONS |
| 651. | XAL PROFESSIONAL SERVICES |
| 652. | XENIA CONSULTS. |
| 653. | XIM PROFESSIONAL SERVICES. |
| 654. | Y. B. MIJINYAWA & CO. |
| 655. | YAHAYA SULE & CO. |
| 656. | YAKUBU DAUDA-MAMA & CO. |
| 657. | YEMI AFOLAYAN AND COMPANY |
| 658. | YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS) |
| 659. | YEMI SANNI & CO. (CHARTERED ACCOUNTANTS) |
| 660. | YOHANNA VICTOR PAM & CO. |
| 661. | YUNUS OLAOSEGBA & CO. |
| 662. | ZAYNAB C. MOMOH & CO. |
| 663. | ZULMA RESOURCES LIMITED |

**Note:** We also issue the Certificate of Registration and Annual Renewal to each accredited firm. Each certificate can be verified by scanning the certificate's QR Code to view its expiry date.