

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 13th February 2026

SN	FIRM NAME
1.	A G GENIUS CONSULTING
2.	A. J. OMOREGIE & CO.
3.	A.L.O ADENIYI & COMPANY
4.	A.M. AMBURSA AND CO.
5.	A.O.A. ADEKUNLE HAMZAT & CO
6.	A.S. ADESHINA & CO. (CHARTERED ACCOUNTANTS)
7.	A.U OSUMAH & CO.
8.	A.Z OPEIFA & CO (CHARTERED ACCOUNTANTS)
9.	AA PROFESSIONAL SERVICES
10.	AAC PROFESSIONAL SERVICES
11.	AAE PROFESSIONAL SERVICES.
12.	ABAX-OOSA PROFESSIONALS
13.	ABAYOMI ADELAKUN & CO (CHARTERED ACCOUNTANTS)
14.	ABAYOMI DOSUNMU & CO.
15.	ABBA ADAUDU & CO.
16.	ABBA M. NUHU & CO
17.	ABDULAZEEZ A. AWOJOBI & CO
18.	ABDULKABIR TAIWO & CO
19.	ABDULKADEER & CO. (CHARTERED ACCOUNTANTS)

20.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
21.	ABDULKADIR KAYODE & CO.
22.	ABDULKERIM KADIRI & CO (CHARTERED ACCOUNTANTS)
23.	ABDULLAHI BIN SULEIMAN & CO.
24.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS)
25.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
26.	ABDULRAFIU OLAOSEBIKAN & CO.
27.	ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)
28.	ABEL AIYEDOGBON & CO.
29.	ABIDEMI OLUKOWAJO & CO.
30.	ABIMBOLA ODUSANYA & CO.
31.	ABIODUN ARIYIBI & CO
32.	ABIODUN IDOWU & CO.
33.	ABIODUN TOLUPE & CO.
34.	ABIONA ARAOYE & CO.
35.	ABOLAJI SALAU & CO.
36.	ABU TUKUR & CO.
37.	ABUBAKAR ABDULSALAM & CO
38.	ABUBAKAR YAK & CO
39.	ABUH ADAH & CO
40.	ADE OGUNDIPE & CO
41.	ADEBAYO EBUNLOMO & CO.
42.	ADEBAYO FARAMADE & CO.

43.	ADEBAYO FASHOLA & CO
44.	ADEBAYO ROJUGBOKAN & CO (CHARTERED ACCOUNTANTS)
45.	ADEBOLA SOBANJO AND COMPANY
46.	ADEBOWALE DINA & CO (CHARTERED ACCOUNTANTS)
47.	ADEBOYE AREGBESOLA & CO.
48.	ADEBOYE TAIWO & CO
49.	ADEDOYIN ADEYEMI AND COMPANY
50.	ADEGOKE ADEWOLE & COMPANY
51.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS
52.	ADEKUNLE ADEWUYI & CO
53.	ADEKUNLE IBITAYO & CO
54.	ADELEKE ADEKUNLE & CO.
55.	ADELEKE TAOFECK ADEWALE & CO. CHARTERED ACCOUNTANTS
56.	ADELEYE, ADELEYE & CO
57.	ADEMOLA S. ADEGOKE & CO
58.	ADENIJI AGBOOLA & CO.
59.	ADENIYI CHRISTOPHER & CO.
60.	ADENIYI JOHNSON & CO.
61.	ADENIYI OSOBA & CO
62.	ADENUSI AND COMPANY
63.	ADEOLU ABOLUDE & CO
64.	ADEPOJU ATOBATELE & CO
65.	ADESANYA AND PARTNERS

66.	ADESHILE ADEDEJI AND CO.
67.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
68.	ADESOPE ADEKUNLE & CO
69.	ADETOYESE ADEOYE & CO.
70.	ADEWALE AYODEJI & CO. (CHARTERED ACCOUNTANTS)
71.	ADEWALE BELLO & CO.
72.	ADEWALE DISU & CO.
73.	ADEWALE JAMES & CO
74.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
75.	ADEYANJU WILLIAM & CO (CHARTERED ACCOUNTANTS)
76.	ADEYEMI APANPA & CO.
77.	ADEYEMI OLOWOLAJU & CO
78.	ADEYINKA IBIRONKE & CO
79.	ADIGUN, IDRIS, BALA & CO
80.	ADOGBEJI JAHU & CO. (CHARTERED ACCOUNTANTS)
81.	AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS)
82.	AFOLARIN OGUNSANYA & ASSOCIATES
83.	AFRICENTRIC PROFESSIONAL SERVICES
84.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
85.	AGUCHUKWU OKPALAOKA & CO.
86.	AHMADU & CO PROFESSIONAL SERVICES
87.	AHMED BAWA & CO.
88.	AHMED ZAKARI & CO (CHARTERED ACCOUNTANTS)

89.	AHONSI FELIX CONSULT
90.	AIA CONSULTANTS LIMITED
91.	AIKOSI FESTUS & CO.
92.	AIS PROFESSIONAL SERVICES
93.	AJAO OGUNSOLA & CO.
94.	AJAYI SUNDAY AYO & CO
95.	AJIBOYE ADEOYE & CO.
96.	AK AKRASI & CO
97.	AK USMAN & CO
98.	AKADIRI JIMOH &CO (CHARTERED ACCOUNTANTS)
99.	AKANDE OLUFEMI & CO.
100.	AKINKUNMI RASAQ & CO
101.	AKINLOLU AKINKUADE & CO.
102.	AKINOLA KEHINDE ABIOYE & CO
103.	AKINTELURE OKELOLA & CO
104.	AKINWUNMI & CO (CHARTERED ACCOUNTANTS)
105.	AKOS EMMA & CO
106.	ALABA ADEDOTUN PROFESSIONAL SERVICES
107.	ALAGBE SAM OLATUNDE AND COMPANY
108.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
109.	ALIGASIM ACHOR & CO
110.	ALIYU & USMAN
111.	ALLTOTALSERVE PROFESSIONAL SERVICES

112.	ALMANDA A.Y CONSULTING
113.	AMANA & CO
114.	AMAOBI CHINEKE & CO
115.	AMEDU ONEKPE & COMPANY
116.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
117.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
118.	ANAEBONAM KEN & CO
119.	ANEFU SNOE & CO
120.	ANIJA OKOYE AND COMPANY
121.	ANOC PROFESSIONAL SERVICES.
122.	ANTHONY NWINEE & CO.
123.	AOM PROFESSIONAL SERVICES
124.	ARF CONSULTANCY SERVICES
125.	ARI PROFESSIONAL SERVICES
126.	ARIOYE ABAYOMI & CO.
127.	ARIYO FATAI AND COMPANY
128.	ARROWEDGE PROFESSIONAL SERVICES
129.	ASAA ROYAL ASSOCIATES
130.	ASEWEJE PETER AND COMPANY
131.	ATACE PROFESSIONAL SERVICES
132.	ATACOFF SERVICES LLP LIMITED
133.	ATILADE ADEYEMO & CO
134.	AUDITHOUSE GRAND ASSOCIATES

135.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
136.	AWE AGBOLUGA & CO
137.	AWULU DICKSON & CO
138.	AY A JEWEL & CO
139.	AYINDE SAHEED & CO
140.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
141.	AYODELE ADEYERI & CO [CHARTERED ACCOUNTANTS]
142.	AYODELE MOROUNKEJI ADETUYI & CO
143.	AYODELE OLATUNJI & CO.
144.	AYODELE PEMI & CO.
145.	AYOOLA SALIU AND COMPANY
146.	BAHR NOOR CONSULTANCY SERVICES
147.	BAKER TILLY NIGERIA
148.	BALOGUN VICTOR LUKE & CO.
149.	BANCORP CONSULTING LIMITED
150.	BARNABAS ACHAKA & CO (CHARTERED ACCOUNTANTS)
151.	BAROK SYNERGY NIG LTD
152.	BASAKKWACE & CO
153.	BAYCO CONSULTING COMPANY LTD
154.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
155.	BB PHOENIX CONSULTING
156.	BBC PROFESSIONALS
157.	BD KEHINDE & CO.

158.	BDO PROFESSIONAL SERVICES
159.	BDS CONSULT
160.	BEN EKEDEBE & CO
161.	BENJAMIN AKANJI OMONAYAJA & CO.
162.	BETHEL BASSEY IBOR & CO.
163.	BIODUN OYEBANJI & CO.(CHARTERED ACCOUNTANTS)
164.	BIOLA OLAWOORE AND CO.
165.	BODE AREMU & CO.
166.	BOLA OYEBOWALE & CO
167.	BONIFACE ORJI IMO & CO
168.	BOROFORI & COMPANY.
169.	BRADLEY PROFESSIONAL SERVICES
170.	BROOK FOUNTAIN CONSULTS
171.	BUNMI ADELUGBA & CO.
172.	C. C. NWUYA & CO.
173.	CFO PROFESSIONAL (CHARTERED ACCOUNTANTS)
174.	CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS)
175.	CHIDOZIE PAUL ENEH & CO. (CHARTERED ACCOUNTANTS)
176.	CHIJINDU ADEYEMI & CO
177.	CHIJOKE ONWUKA & CO
178.	CHILAKA CHILAKA & CO. CHARTERED ACCOUNTANTS
179.	CHIMA ONYELE & CO.
180.	CHIMEREZE OKEZIE AND COMPANY

181.	CHIMEZIE GEORGE OGU & CO.
182.	CHUKS-SAMUEL AND COMPANY
183.	CHUKWU DANIEL CHIKODIRI & CO
184.	CHUKWUKA UCHIME AND CO.
185.	CHUKWUMA ENYIOJI & COMPANY
186.	CORNEL OKOLO & CO. (CHARTERED ACCOUNTANTS)
187.	CROWE DAFINONE
188.	DAN ANKO & CO (CHARTERED ACCOUNTANTS & CONSULTANTS)
189.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
190.	DANIEL ISIBOR & CO (CHARTERED ACCOUNTANTS)
191.	DANIEL OLUSEYI & CO
192.	DARAMOLA DAYO & CO
193.	DARE OMOSEBI & CO
194.	DAVAROM PROFESSIONAL SERVICES
195.	DAVID UGIAGBE & CO.
196.	DAVIS OFFIONG & UKAH
197.	DEACIL PROFESSIONAL SERVICES
198.	DEINDE ODUSANYA & CO.
199.	DELE JENYO & PARTNERS
200.	DELE OLANIYAN & CO
201.	DELE WILLIAMS & CO.
202.	DELOITTE & TOUCHE
203.	DENNIS CHUKWUEMEKA & CO

204.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
205.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
206.	DONALD MEZU & CO. (CHARTERED ACCOUNTANTS)
207.	DOTUN OJEJINMI & CO (CHARTERED ACCOUNTANTS)
208.	DRUDGE CONSULTING LTD
209.	DSG-DOACH CONSULTING
210.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
211.	E.O.AMEH & CO (CHARTERED ACCOUNTANTS)
212.	E.S.A OPASINA AND COMPANY
213.	EAGLE PROFESSIONAL PARTNERS
214.	EARNEST I. IKEH & CO. (CHARTERED ACCOUNTANTS)
215.	ECNPARTNERS CHARTERED ACCOUNTANTS
216.	ECOVIS OUC
217.	EDDY ETTE & CO.
218.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES
219.	EDIBO UMORU & CO
220.	EDWARD O. ASHADE & CO
221.	EDWIN OLUMESE AND CO
222.	EGWU & PARTNERS
223.	EISSA AIN & CO
224.	EJIKE NWEZE & CO.
225.	EKOJA .B. EKOJA & CO
226.	ELE MATHEW & CO

227.	ELEMENTUM INTEGRATED SERVICES LIMITED
228.	ELLYJACK ADEJOH OTAMA & CO
229.	EL-SALAM PARTNERS
230.	ELUU VINCENT & CO.
231.	ELUWAH ALAEKWE & CO (CHARTERED ACCOUNTANTS)
232.	EMEKA NWOBODO & CO
233.	EMEKE NWABUZOR & CO
234.	EMMA ANYIM & CO (CHARTERED ACCOUNTANTS)
235.	EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
236.	EMMANUEL AGBEBOAYE & CO
237.	EMMANUEL OKOPI & CO.
238.	EQUITY MODEL LTD
239.	ERNEST EMEKA AND CO. (CHARTERED ACCOUNTANTS AND TAX CONSULTANT)
240.	ERNEST O. ABEGBE & CO.
241.	ERNST AND YOUNG CHARTERED ACCOUNTANTS
242.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
243.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
244.	ESTHER OYERO & CO
245.	EVANS NWABA & CO (CHARTERED ACCOUNTANTS)
246.	EXPLOITS SETTLE CONSULTING
247.	EZECHUKWU NWAIWU & CO. CHARTERED ACCOUNTANTS
248.	EZEKIEL WILLIAMS & CO.

249.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
250.	F.A. ADAMU AND COMPANY
251.	F.N. IGBOANUGO & CO (CHARTERED ACCOUNTANTS)
252.	FABUNMI OLANIPEKUN & CO.
253.	FAL PROFESSIONALS SERVICES
254.	FARINDE OLATEJU & CO.
255.	FASINA ROTIMI & CO
256.	FELIX EKARIKA & CO
257.	FEMI GBOTOSHO & CO (CHARTERED ACCOUNTANT
258.	FES BENJAMIN ENAMUDU & COMPANY
259.	FESTUS OGWU & CO. (CHARTERED ACCOUNTANTS)
260.	FIRST PEAK CONSULTING
261.	FLORA OJEME & CO
262.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
263.	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
264.	FREEDOM PROFESSIONAL SERVICES
265.	FUNSHO OWOYEMI & COMPANY
266.	G. E. OSAGIE & CO.
267.	GABRIEL OROKUNLE & CO (CHARTERED ACCOUNTANTS)
268.	GABRIEL UGWUOZOR & CO.
269.	GBEMIGA OLAGBAIYE AND CO.
270.	GBENGA ABIMBOLA(GA) & CO. (CHARTERED ACCOUNTANTS)
271.	GBENGA BADEJO & CO

272.	GENUITY GLOBAL LTD
273.	GIDEON OSHINAYA AND CO
274.	GLADYS DAKWAK-BARDE & CO.
275.	GLOBAL PARTNERS MANAGEMENT NETWORK
276.	GOSHEN ASSOCIATES
277.	GPM ASSOCIATES
278.	GRACE B. LAYA & CO.
279.	GRACE ITA & CO CHARTERED ACCOUNTANTS
280.	GRANT THORNTON
281.	GREY SHIELD ADVISORY
282.	HALIDU ALI ISA & CO.
283.	HAMEED OSOYEMI AND COMPANY
284.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
285.	HAVILLAND PROFESSIONALS
286.	HEGBO - J. & CO._CHARTERED ACCOUNTANTS
287.	HENRY IBHADE AND CO
288.	HENRY YOUNG & CO.
289.	HEXALON GOO & CO
290.	HMBS PROFESSIONAL SERVICES LIMITED
291.	HOWARD PARTNERS
292.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)
293.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS)
294.	I. R. GREEN & CO.

295.	IBRAHIM ABDULLAHI & CO (CHARTERED ACCOUNTANTS)
296.	IBRAHIM KOLACHIKA & CO
297.	IBRAHIMRAYMOND AKAJI & CO.
298.	I-CENT GLOBAL CONSULTING NIG. LTD.
299.	ICMA PROFESSIONAL SERVICES
300.	IDOKO ANEBI AND COMPANY
301.	IDOWU JENFA & CO
302.	IDOWU OTETUBI & ASSOCIATES
303.	IFEANYI CHUKWUJEKWU & CO.
304.	IJEWERE & CO.
305.	IKARA, IKARA & CO (CHARTERED ACCOUNTANTS)
306.	INNOCENT ANYAHURU & CO
307.	IRABOR EVBODAGHE & CO
308.	ISHOLA A.W & CO (CHARTERED ACCOUNTANTS)
309.	ISHOLA TIMOTHY & CO(CHARTERED ACCOUNTANTS)
310.	ISIAKA OLANIYI & CO
311.	ISMAIL B. ABDULAZEEZ & CO.
312.	ISSA SHUAIB & CO.
313.	IYAMU ALEX & CO (CHARTERED ACCOUNTANTS)
314.	IYORNUMBE IME & CO.
315.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
316.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
317.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)

318.	JAMES ODOCHA & COMPANY
319.	JAMES TYUNGU & CO.
320.	JAYEOLA FATUNGASE & COMPANY
321.	JESSE PROFESSIONAL CONSULTING
322.	JIBRIL & CO.
323.	JIBYES CONSULTING
324.	JIDE AKINPELU & CO
325.	JIMOH OYEBODE & CO
326.	JM JAMES & COMPANY - CHARTERED ACCOUNTANTS
327.	JOHN NWANKWO & CO (CHARTERED ACCOUNTANTS)
328.	JONAH O. ARUMONA & CO
329.	JONATHAN EGHUAN AND CO. CHARTERED ACCOUNTANTS
330.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
331.	JOSEPH OJAOMO AND COMPANY
332.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
333.	JUBRIL OLAWALE LAWAL & CO.
334.	JUSTIN NWOSU & CO (CHARTERED ACCOUNTANTS)
335.	K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS
336.	K. L. & COMPANY. (CHARTERED ACCOUNTANTS)
337.	K.C. AJAYI & COMPANY
338.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
339.	KABO V.M & CO (CHARTERED ACCOUNTANTS)
340.	KADEB PROFESSIONAL SERVICES

341.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
342.	KANU OZIOMA & CO.
343.	KARIM & ASSOCIATES LTD
344.	KATCHY PATIENCE & CO. (CHARTERED ACCOUNTANTS)
345.	KAYODE OGUNRO & CO.
346.	KAYODE OJO & CO.
347.	KAZEEM ADEKOLA & CO.
348.	KEHINDE KASSIM & CO.
349.	KEK PROFESSIONAL SERVICES LIMITED.
350.	KEK-PRO TECHNOLOGIES LTD.
351.	KESTER DESMOND AND ASSOCIATES LIMITED
352.	KOLA BAJOMO & CO.
353.	KOLA BAMIWUYE & CO
354.	KPMG PROFESSIONAL SERVICES
355.	KRESTON PEDABO AUDIT SERVICES
356.	KRESTON PEDABO PROFESSIONAL SERVICES
357.	KUDOS CG&T PROFESSIONAL SERVICES
358.	KUNLE ADEYEMI & CO..
359.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
360.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
361.	LANRE ABIDAKUN & CO.
362.	LAT CONSULTING
363.	LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS)

364.	LAWAL GARBA & CO (CHARTERED ACCOUNTANTS)
365.	LAWAL, YUSUF & SAHAAB
366.	LEHMAN PROFESSIONAL SERVICES
367.	LEKAN OYEROGBA & CO CHARTERED ACCOUNTANTS
368.	LOGIC PROFESSIONAL SERVICES
369.	LUKA AVERSON KUZA & CO
370.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
371.	M. A. BELLO & CO.
372.	M. J. MODEL GUIDE CONSULTING
373.	MAHMUD ABDULAZIZ & CO
374.	MAI - ALHERI AND CO CHARTERED ACCOUNTANTS
375.	MAIKARFI & PARTNERS
376.	MARK HEIGHT
377.	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT)
378.	MAYOWA ONANIBOSI AND CO (CHARTRED ACCOUNTANTS)
379.	MEF PROFESSIONAL SERVICES
380.	MEL ASSOCIATES PROFESSIONAL SERVICES
381.	MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
382.	MESSRS ABUCHI ED. OGBUJU & CO
383.	MESSRS AKINTUNDE AKINLABI & CO (CHARTERED ACCOUNTANTS)
384.	MESSRS ICON & CO.
385.	MFON BROOKS & CO. (CHARTERED ACCOUNTANTS)
386.	MHOA & CO. CHARTERED ACCOUNTANTS

387.	MICHAEL IRO IBEH & CO. (CHARTERED ACCOUNTANTS)
388.	MICHAEL JOSHUA & CO.
389.	MICHAEL ODEH & CO
390.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
391.	MICHEAL ONOJA OKEFE & CO
392.	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
393.	MOBOLAJI SANNNI & CO.
394.	MOHOS S.A & CO (CHARTERED ACCOUNTANTS)
395.	MOMOH USMAN & CO (CHARTERED ACCOUNTANTS)
396.	MONSURU OLUREBI & CO.
397.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS)
398.	MOTI & ASSOCIATES
399.	MR. EMMANUEL A. ATIME & CO
400.	MU`ALLAHYIDI & CO
401.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
402.	MURI OBAYOPO & COMPANY.
403.	MURTALA AJADI & CO
404.	MURTALA M GBADAMOSI & CO
405.	MUSA ZAKARI & CO. (CHARTERED ACCOUNTANTS)
406.	MUSA ZIRA & CO.
407.	MUSILIU ASANIKE & CO (CHARTERED ACCOUNTANTS)
408.	MUSTAPHA MUBASHIR & CO
409.	MUTAH NKEKI & ASSOCIATES

410.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
411.	MUYIWA ADERIBIGBE & CO
412.	N. D. ISHAYA & CO.
413.	NASIR.A. OZAMAH AND CO
414.	NASIRU MUHAMMAD & CO.
415.	NEXIA AGBO ABEL & CO.
416.	NGOZI MONICA OKONKWO & CO
417.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
418.	NIYYAR ALHERI CONSULTS
419.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
420.	NONGOMIN TER & CO.
421.	NWAMANA ESE & CO
422.	NWANKWO NGOZI ULOMA & CO.
423.	NWAODU, UDOCHI, ANTHONY AND COMPANY
424.	NWOKO EDWIN & CO. (CHARTERED ACCOUNTANTS)
425.	O. U. PHILIPS & CO (CHARTERED ACCOUNTANTS)
426.	O.E BENJAMIN & CO
427.	O.Y . OYENIYI & CO. (CHARTERED ACCOUNTANTS)
428.	OAK PROFESSIONAL SERVICES
429.	OBAKA JAMES & CO
430.	OBEH JAMES & CO (CHARTERED ACCOUNTANTS)
431.	OBI NDAJI & CO.
432.	OBI OKECHUKWU AND COMPANY

433.	OBIOHA OGA & CO.
434.	OCHEGE MATHIAS & CO. (CHARTERED ACCOUNTANTS)
435.	ODEH .N. IGBABE & ASSOCIATES
436.	ODOKUMA WILLIE AUGUSTINE & CO
437.	ODUMA GLOBAL CONCEPTS LTD
438.	OFORBUIKE ALIEDEMA & CO.
439.	OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS)
440.	OGUNTADE & CO
441.	OIWONA ANDREW & CO (CHARTERED ACCOUNTANTS)
442.	OJC & ASSOCIATES
443.	OJEWOLE OLUFEMI AND COMPANY.
444.	OJF & PARTNERS
445.	OJINIKA CHINY OKEKE AND CO CHARTERED ACCOUNTANTS
446.	OKECHUKWU BARTHOLOMEW & CO.(CHARTERED ACCOUNTANTS)
447.	OKECHUKWU UCHIME & CO
448.	OKEKE MOSES & CO.. (CHARTERED ACCOUNTANTS)
449.	OKORO WILSON & CO.(CHARTERED ACCOUNTANTS)
450.	OKPANACHI & CO
451.	OKWUDIRI TAIWO & CO (CHARTERED ACCOUNTANTS)
452.	OLA MUDATHIR OGUNRINDE & CO
453.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
454.	OLADAPO KOLAWOLE & CO
455.	OLADAYO KALEJAIYE & CO (CHARTERED ACCOUNTANTS)

456.	OLADELE OLOYEDE & CO
457.	OLADIMEJI AYOOLA & CO.
458.	OLAGUNJU ADEBAYO
459.	OLAIDE OLUFEMI OSUNKOYA & CO.
460.	OLAITAN ADISA & CO
461.	OLAOLUWA & CO. CHARTERED ACCOUNTANTS
462.	OLATUNDE OLADELE & CO. (CHARTERED ACCOUNTANTS)
463.	OLATUNJI OYELADE & CO (CHARTERED ACCOUNTANTS)
464.	OLAWALE IJALANA & CO
465.	OLAWALE SHORUNKE & CO
466.	OLAYINKA ADE & CO
467.	OLAYINKA OYEBOLA & CO.
468.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS)
469.	OLOCHE ABAH & CO
470.	OLOKE OLOKE & COMPANY
471.	OLORUNFUNMI OLOGUN AND COMPANY
472.	OLUBISI OLADAPO & CO
473.	OLUBODE ONI & CO
474.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
475.	OLUGBENGA FOLARIN & CO.
476.	OLUJOGUN LAWAL AND COMPANY
477.	OLUKUNMI OLATUNJI & CO (CHARTERED ACCOUNTANTS)
478.	OLUMIDE ADEYEMI & CO

479.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS)
480.	OLUNIYI OMOTOSO AND COMPANY
481.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
482.	OLUSEGUN ORE & CO. CHARTERED ACCOUNTANTS
483.	OLUSEYI ADENIRAN & CO.
484.	OLUSEYI ADEREMI ADEGOKE & CO (CHARTERED ACCOUNTANTS)
485.	OLUSHILE FOWORA & CO
486.	OLUSOLA OLOJEDE & CO.
487.	OLUSOLA OLUFAYOBI & CO
488.	OLUSOLA PETER & CO (CHARTERED ACCOUNTANTS)
489.	OLUTOYIN ADENIYI AND COMPANY CHARTERED ACCOUNTANTS
490.	OLUWAGBEMI SIMEON TAIWO & CO
491.	OMAYE & CO (CHARTERED ACCOUNTANTS)
492.	OMOGBENLE ADEYEMI & CO (CHARTERED ACCOUNTANTS)
493.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
494.	OMT PROFESSIONAL SERVICES
495.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
496.	ONI AYOTUNDE & CO.
497.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
498.	OR&C AUDIT CHARTERED ACCOUNTANTS
499.	ORAH ANTHONY & CO.
500.	ORJI AJAH & CO
501.	ORJIIR GBANDE AND ASSOCIATES

502.	OSA - OSAGIE & COMPANY (CHATERED ACCOUNTANTS)
503.	OSAGBOBU BRIGHT AND CO CHARTERED ACCOUNTANTS
504.	OWOYELE, SONTAN & COMPANY
505.	OYE ABIOYE QUAYE & CO
506.	OYEDELE, AKINBODE & CO.
507.	OYELAYO OYINLOLA & CO.
508.	OYEWOLE M. S. & ASSOCIATES
509.	OYEWUMI OYENIYI & CO.
510.	PARKER RANDALL OFFOR
511.	PAT AKINWUMI & ASSOCIATES
512.	PATRICK KODE & CO (CHARTERED ACCOUNTANTS)
513.	PATRICK OSHIOBUGIE & CO. (CHARTERED ACCOUNTANTS)
514.	PATRICK UZOKA & CO (CHARTERED ACCOUNTANTS)
515.	PAUL AKINADE ADEBIMPE & CO.
516.	PAUL L. OKPALO & CO.
517.	PAUL OMLIGBE AND COMPANY
518.	PAUL UHEGWU AND COMPANY
519.	PERISCOPE CONSULTING LIMITED
520.	PETER UDE & CO
521.	PFTE PROFESSIONAL SERVICE
522.	PHILIP IRIA & CO
523.	PHILLIP OJIE IRABOR & CO
524.	PKF PROFESSIONAL SERVICES

525.	PRICEWATER AND COMPANY.
526.	PRICEWATERHOUSECOOPERS LTD
527.	PRIDE SPHERE CONSULTING
528.	PRIMAX CONSULTING LIMITED
529.	PRINCE UMEZULIKE & COMPANY
530.	QUEBAAN PROFESSIONAL SERVICES
531.	RAMAT REMI SULYMAN & ASSOCIATE
532.	RAPHAEL ANYAMA & CO. [CHARTERED ACCOUNTANTS].
533.	RASAKI MURITALA & CO
534.	RASAQ QUADRI & COMPANY
535.	RAZAK JAIYEOLA & CO.
536.	REBO USMAN & CO (CHARTERED ACCOUNTANTS)
537.	RIA CONSULTING
538.	RIJEN CONSULTING
539.	ROAC & ASSOCIATES
540.	ROCK TOWER AUDIT
541.	ROCK-WELL PROJECTS LTD.
542.	RSA PROFESSIONAL SERVICES
543.	RUFUS AIZEBOJE & CO (CHARTERED ACCOUNTANTS)
544.	S B ABODUNRIN & CO
545.	S. A. RAJITOLA & CO
546.	S. O. IGWE & CO (CHARTERED ACCOUNTANTS)
547.	S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS)

548.	S.A.B EYO AND COMPANY(CHARTERED ACCOUNTANTS)
549.	S.T. BELLO & CO
550.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
551.	SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)
552.	SAKA TAOFIK & CO.
553.	SALAUDEEN ABIODUN & CO (CHARTERED ACCOUNTANTS)
554.	SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS)
555.	SALIHU METALA & CO
556.	SAL-MAN WAZIRI & CO.
557.	SAM UDOMBANG & COMPANY
558.	SAMHYEL & CO (CERTIFIED NATIONAL ACCOUNTANTS)
559.	SAMSON DARE & COMPANY (CHARTERED ACCOUNTANTS)
560.	SAMUEL ADEKOLU & CO
561.	SANMI ADEBAYO & CO.
562.	SEGUN ADEIFE & CO.
563.	SEGUN AREMU & CO (CHARTERED ACCOUNTANTS)
564.	SEGUN AWOSANYA & CO.
565.	SEGUN OLANIPEKUN & CO.
566.	SEGUN SULAIMAN & COMPANY
567.	SENDAVE MATHIAS & CO.
568.	SEYI KATOLA & CO
569.	SHADE JOSEPH & CO
570.	SHEHU MOHAMMED AND CO (CHARTERED ACCOUNTANTS)

571.	SHEKONI SHEKONI & CO
572.	SHELZE PROFESSIONAL SERVICES.
573.	SIAO PARTNERS
574.	SILAS KWARPO & CO
575.	SIMON SEHINDEMI & CO.
576.	SKILLFIELD ASSOCIATES SERVICES
577.	SO+A & ASSOCIATES
578.	SOLA OYETAYO & CO
579.	SOLACE PROFESSIONAL SERVICES
580.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
581.	SOLOMON ISAIAH A & CO. (CHARTERED ACCOUNTANTS)
582.	STANFORD EXCLUSIVE ASSOCIATES
583.	STEPHEN FASAWA & CO
584.	STRANSACT AUDIT
585.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
586.	SUNDAY .I. ISU
587.	SUNDAY DISHIL & CO
588.	SUNNY KANU & CO. (CHARTERED ACCOUNTANTS)
589.	SUNNY OKON & CO
590.	SUNNY OYINBO & ASSOCIATES.
591.	SWH FORENSIC CONSULTANCY SERVICES
592.	SYIPHER PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
593.	T C OGBONNA & CO.

594.	T.O. THOMAS & CO
595.	TAC GLOBAL ACCOUNTANTS (CHARTERED ACCOUNTANTS)
596.	TAIWO ABIODUN AND COMPANY
597.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
598.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
599.	TAJUDEEN BADEJO & CO
600.	TAJUDEEN OLESIN & ASSOCIATES
601.	TAMUNO GEORGE & COMPANY
602.	TAOFIK AJADI & CO (CHARTERED ACCOUNTANTS)
603.	TAYO KOMOLAFE & CO
604.	TERRY TYONA & CO
605.	TERRYMAY CONSULTING
606.	THO PARTNERS
607.	THOMAS OBOZEGHIE & CO.
608.	THOMPSON EZONFADE & CO
609.	TIJANI ABDULKADIR AND CO
610.	TIJJANI MUSA ISA & CO.
611.	TIMEYIN EKOKO & CO. (CHARTERED ACCOUNTANTS)
612.	TOGOL & ASSOCIATES
613.	TOM ONYEAGWA & CO.
614.	TONY OCHEI & CO
615.	TONYE MOORE NGALO & CO
616.	TOPCROWN PROFESSIONAL SERVICES

617.	TOPE OLWASEGUN THOMAS & CO.
618.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
619.	U.S. ALADIRE & CO
620.	UAISIEZOR RESOURCES ENTERPRISES (UARE)
621.	UBG BELLO & CO
622.	UCHENNA OBIDIKE & CO CHARTERED ACCOUNTANTS
623.	UDENSI KALU & CO
624.	UDOH ANIEDI TOM & CO
625.	UF IDIAGI & CO
626.	UGBOAJA MARTINS & CO. (CHARTERED ACCOUNTANTS)
627.	UHY BENSON & CO
628.	UHY MAAJI & CO
629.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS)
630.	UMARU B. KINFAFA & CO
631.	UMORU INUSA-UMORU & CO
632.	UMUHEFE & CO.
633.	UNIWAYS PROFESSIONALS & CO.
634.	USMAN ZIRA & CO
635.	UZO DIKE & CO.
636.	UZODINMA SAMONYE & CO
637.	VICTOR OSOLAKE AND COMPANY (CHARTERED ACCOUNTANTS)
638.	VINCENT AHWI & CO.
639.	VOKI ASSOCIATES

640.	VS 030610 CONSULTING LIMITED
641.	WAHEED AFOLABI & CO.
642.	WENDY GARUBA & CO.
643.	WHITE KNIGHT PROFESSIONALS
644.	WILLIAM ADEYEMI & CO.
645.	WILLIAMS ROTIMI & CO
646.	WOLE JOSHUA & CO.
647.	WOYENGIBUOMO TORU ACCT SOLUTIONS
648.	WYZE CONCEPTS & ASSOCIATES
649.	XAL PROFESSIONAL SERVICES
650.	Y. B. MIJINYAWA & CO.
651.	YAHAYA SULE & CO.
652.	YEMI ADABONYAN & CO (CHARTERED ACCOUNTANTS)
653.	YEMI AFOLAYAN AND COMPANY
654.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
655.	YEMI SANNNI & CO. (CHARTERED ACCOUNTANTS)
656.	YUNUS OLAOSEGBA & CO
657.	YUSHAU NA-ABBA & CO
658.	ZAINAB BINTA & COMPANY.
659.	ZAYNAB C. MOMOH & CO
660.	ZEDO-FRANK AND ASSOCIATES
661.	ZULMA RESOURCES LIMITED