

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 18th July 2022

SN	FIRM NAME
1.	A G GENIUS CONSULTING.
2.	A. J. OMOREGIE & CO.
3.	A. K. USMAN & CO.
4.	A.F Dawodu & Co.(Chartered Accountants)
5.	A.M. OGBADU & CO.
6.	A.U OSUMAH & CO

7.	AAC PROFESSIONAL SERVICES.
8.	AAE PROFESSIONAL SERVICES.
9.	ABAX-OOSA PROFESSIONALS
10.	ABAYOMI ADELAKUN & CO. (CHARTERED ACCOUNTANTS)
11.	ABAYOMI DOSUNMU & CO.
12.	ABBA ADAUDU & CO.
13.	ABDULAZEEZ A. AWOJOBI & CO.
14.	ABDULKADEER & CO (CHARTERED ACCOUNTANTS)
15.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
16.	ABDULLAHI BIN SULEIMAN & CO.

17.	Abdulmalik Ahmed & Co. (Chartered Accountants)
18.	ABDULRAFIU OLAOSEBIKAN & CO.
19.	ABEL AIYEDOGBON & CO
20.	ABIDEMI OLUKOWAJO & CO.
21.	ABIMBOLA ODUSANYA & CO.
22.	ABIODUN ARIYIBI & CO.
23.	ABIODUN IDOWU & CO.
24.	ABIODUN TOLULOPE & CO.
25.	ABIOYE ODESOLA & CO.

26.	ABUBAKAR ABDULSALAM & CO.
27.	ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS)
28.	ABUH ADAH & CO.
29.	ADEBISI ODERINDE & COMPANY.
30.	ADEBOLA SOBANJO AND COMPANY.
31.	ADEBOYE AREGBESOLA & CO.
32.	ADEBOYE TAIWO & CO.

33.	ADEDOYIN ADEYEMI AND COMPANY.
34.	ADEGOKE ADEWALE AND COMPANY.
35.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS.
36.	ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS)
37.	ADEKUNLE AKINYEMI AND COMPANY.
38.	ADEKUNLE ALEBIOSU & ASSOCIATES.
39.	ADELEKE ADEKUNLE & CO.
40.	ADELEYE, ADELEYE & CO
41.	ADEMOLA OGUNKUNLE & COMPANY.

42.	ADENIJI AGBOOLA & CO.
43.	ADENIYI CHRISTOPHER & CO.
44.	ADENUSI AND COMPANY.
45.	ADEOYE & ASSOCIATES.
46.	ADESHILE ADEDEJI & CO.
47.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
48.	ADESINA ADEBOWALE & CO.
49.	ADETUNJI MARIAM & CO (CHARTERED ACCOUNTANTS & TAX CONSULTANTS)
50.	ADEWALE BELLO & CO.
51.	ADEWALE DISU & CO.
52.	ADEWALE JAMES & CO

53.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
54.	ADEYEMI APANPA & CO
55.	ADIGUN, BALA, IDRIS & CO.
56.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
57.	AGOCHUKWU OKPALAOKA & CO.
58.	AHMADU & CO PROFESSIONAL SERVICES
59.	AHMADU & CO PROFESSIONAL SERVICES.
60.	AHMED BAWA & CO.
61.	AHMED ZAKARI & CO.(CHARTERED ACCOUNTANTS).
62.	AHONSI FELIX CONSULT.
63.	AIS PROFESSIONAL SERVICES.
64.	AJAO OGUNSOLA & CO.

65.	AJIBOYE ADEOYE & CO.
66.	AKANDE OLUFEMI & CO.
67.	AKINKUNMI RASAQ & CO.
68.	AKINLOLU AKINKUADE & CO.
69.	AKINMADE AND COMPANY.
70.	AKOR IKPAM & CO.
71.	ALAGBE SAM OLATUNDE AND CO
72.	ALI JERRY & CO. (Chartered Accountants)
73.	ALI JERRY & CO. (Chartered Accountants)
74.	ALIGASIM ACHOR & CO
75.	ALIYU & USMAN.
76.	ALMANDA A.Y CONSULTING.

77.	Amabina & Co (Chartered Accountants)
78.	AMANA & CO.
79.	AMAOBI CHINEKE & CO.
80.	AMEDU ONEKPE & COMPANY
81.	AMINU IBRAHIM & CO. (Chartered Accountants)
82.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
83.	ANAEBONAM KEN & CO.
84.	ANOC PROFESSIONAL SERVICES.
85.	ANTHONY NWINEE & CO.
86.	AO PARTNERS.
87.	AOM PROFESSIONAL SERVICES.
88.	ARIOYE ABAYOMI & CO.

89.	ATACOFF SERVICES LLP LIMITED
90.	ATILADE ADEYEMO & CO.
91.	AUDITHOUSE GRAND ASSOCIATES.
92.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
93.	AUSTINE NWOKEDIUKO AND COMPANY.
94.	AWULU DICKSON & CO.
95.	AYANKUNLE IBRAHIM & CO.
96.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
97.	AYODEJI OLAGUNJU & CO.
98.	AZIENGE OSIMHEN AND COMPANY.
99.	B A PROFESSIONAL SERVICES.
100.	B D KEHINDE & CO.

101.	BAGUDU OMOBUDE & CO.
102.	BALOGUN ISIAKA & CO
103.	BANCORP CONSULTING LIMITED
104.	BANTON AKPURUKU AND CO.
105.	BAYCO CONSULTING COMPANY
106.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
107.	BB PHOENIX CONSULTING.
108.	BBC Professionals
109.	BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS)
110.	BELLO AND CO. (Chartered Accountants)
111.	BEN EKEDEBE & CO.
112.	BENSON IDEHEN & CO.

113.	Biodun Ajayi & Co (Chartered Accountants)
114.	BIOLA OLAWOORE AND CO.
115.	BN HASSAN & CO.
116.	BOLA OYEBOWALE & CO.
117.	BOROFORI & COMPANY.
118.	BRADLEY PROFESSIONAL SERVICES.
119.	BUHARI BALA & CO.
120.	BUNMI ADELUGBA & CO.
121.	BVE PROFESSIONALS SERVICES.
122.	C. C. NWUYA & CO.
123.	C. O. OKAFOR & CO (CHARTERED ACCOUNTANTS)
124.	CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS)

125.	CHIBUZOR OGBONNA & CO
126.	CHIKA OSUJI NNAKWUZIE AND COMPANY.
127.	CHIKE DANJUMA AND COMPANY.
128.	CHIMEREZE OKEZIE AND COMPANY.
129.	CHUKS-SAMUEL AND COMPANY.
130.	CORNEL OKOLO & CO.
131.	COT Professional Services.
132.	CROWE DAFINONE
133.	DAN - SHESHI & CO.
134.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
135.	DANIEL OLUSEYI & CO.
136.	DARE IHIMODU & CO.

137.	DARE OMOSEBI & CO.
138.	DAVAROM PROFESSIONAL SERVICES.
139.	DAVID ADETUYI & CO.
140.	DAVID UGIAGBE & CO.
141.	DAVIS OFFIONG & UKAH.
142.	DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS)
143.	DELOITTE & TOUCHE
144.	DESMOND OGIDE AND COMPANY (CHARTERED ACCOUNTANT)
145.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
146.	DIMEJI OLATUBOSUN & CO. (Chartered Accountants)
147.	DOUBLE T CONSULT.
148.	DOYIN OWOLABI & CO. (CHARTERED ACCOUNTANTS)

149.	DR TOSIN NICODEMUS & CO (CHARTERED ACCOUNTANT)
150.	Drudge Consulting LTD
151.	DSG-DOACH CONSULTING+
152.	DY Abaenogbe & CO. (Chartered Accountants)
153.	E. A ABU & CO.
154.	E.U. OTIJELE & CO.
155.	Earnest I. Ikeh & Co. (Chartered Accountants)
156.	EBENEZER MALOMO AND Co. (Chartered Accountant)
157.	EDDY ETTE & CO.
158.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES
159.	EDWARD O. ASHADE & CO.
160.	EJEH SHEIDU TOKULA & CO.

161.	EJIKE NWEZE & CO.
162.	EKOJA .B. EKOJA & CO.
163.	EMEKE NWABUZOR & CO.
164.	EMMA IGHOS ANOKE & CO.. (Certified National Accountants)
165.	EMMANUEL ABONTA & CO.
166.	ERNEST O. ABEGBE & CO.
167.	ERNST & YOUNG
168.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
169.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
170.	ESTHER OYERO & CO
171.	EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS)
172.	EXPLOITS SETTLE CONSULTING.

173.	F. G. N. OKOYE & CO. (Chartered Accountants)
174.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
175.	F.A. ADAMU AND COMPANY.
176.	FABUNMI OLANIPEKUN & CO.
177.	FES BENJAMIN ENAMUDU & COMPANY
178.	FIRST PEAK CONSULTING
179.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
180.	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
181.	FRY ARCHIBONG & CO.
182.	G. E. OSAGIE & CO.
183.	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS)
184.	GABRIEL UGWUOZOR & CO.

185.	GARBA BELLO & CO.
186.	GBENGA ABIMBOLA(GA) & CO.
187.	GBENGA BADEJO & CO.
188.	GBENGA OLALEYE AND COMPANY.
189.	GEMS 1805 LIMITED.
190.	Genuity Global Ltd.
191.	GEORGE CHIJIKE OKORIE & CO.
192.	GEORGE O. AKWAZIE AND COMPANY.
193.	GIWA-OSAGIE, DFK & CO.
194.	GLOBAL PARTNERS MANAGEMENT NETWORK.
195.	GLORIA JARIGBE & CO.
196.	GOSHEN ASSOCIATES

197.	GPM Associates
198.	GRACE KALU IGIRI & CO.
199.	GRANT THORNTON
200.	HALIDU ALI ISA & CO.
201.	HALLMARK CONSULTS (CHARTERED ACCOUNTANTS)
202.	HAMMED KEHINDE GANIYU & CO.
203.	HANSY CLEMS AND CO.
204.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
205.	HENRY IBHADE AND CO.
206.	HENRY YOUNG & CO.
207.	HLBZO OSOSANYA.
208.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS).

209.	HUMPHREY EHIGIE & CO (CHARTERED ACCOUNTANTS)
210.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS)
211.	I.I.O PARTNERS CHARTERED ACCOUNTANTS
212.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
213.	IDOKO ANEBI & COMPANY
214.	IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS)
215.	IDOWU OTETUBI & ASSOCIATES.
216.	INDEPENDENT PROJECT MONITORING COMPANY LTD.
217.	ISAAC ATANDA AND COMPANY.
218.	ISRAEL AKPOVOKE & CO (CHARTERED ACCOUNTANTS)
219.	ISSA SHUAIB & CO.
220.	IYORNUMBE IME & CO.

221.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
222.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
223.	J. O. AIKU & CO.
224.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
225.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
226.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
227.	JAMES ODOCHA & COMPANY.
228.	JAMES SUNDAY AREMU & CO. (CHARTERED ACCOUNTANTS)
229.	JAMES TYUNGU & CO.
230.	JEFFERSON AND ASSOCIATES CONSULTING LIMITED.
231.	JESSE PROFESSIONAL CONSULTING
232.	JIBYES CONSULTING.

233.	JIDE AKINPELU & CO.
234.	JK CONSULTING CO. LTD
235.	JOE EDU & CO. (CHARTERED ACCOUNTANTS)
236.	JONAH O. ARUMONA & CO.
237.	JONATHAN EGHUAN AND CO. (CHARTERED ACCOUNTANTS)
238.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
239.	JOSEPH DAUDA AND COMPANY.
240.	JOSEPH EMMANUEL BALA & CO.
241.	Joseph Etefia Inyang & Co (Chartered Accountants)
242.	JOSEPH GRAND & CO.
243.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
244.	JUMMAI LI IDOKO & CO.

245.	JUSTIN NWOSU & CO.
246.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
247.	KADEB PROFESSIONAL SERVICES.
248.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
249.	KAYODE NAIYEJU & CO.
250.	KAYODE OJO & CO.
251.	KEK PROFESSIONAL SERVICES LIMITED.
252.	KEK-PRO TECHNOLOGIES LTD.
253.	KOLA OLATUNDE & COMPANY.
254.	KPMG Professional Services
255.	KPOSO-KOE & CO
256.	KUC PARTNERS

257.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
258.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
259.	LANRE ABIDAKUN & CO.
260.	LAT CONSULTING
261.	LAWAL ABDULAZEEZ & CO (CHARTERED ACCOUNTANTS)
262.	LAWAL, YUSUF & SAHAAB
263.	LEHMAN PROFESSIONAL SERVICES.
264.	LEVI OZUA AND COMPANY.
265.	M. A. BELLO & CO.
266.	M. B. A. CONSULTING SERVICES.
267.	M. J. MODEL GUIDE CONSULTING
268.	MAHMUD ABDULAZIZ & CO.

269.	MARTIN ONYENMURU & CO.
270.	Martins Kutus Oloruntoba & Co (Chartered Accountant)
271.	MAYOWA ONANIBOSI AND CO. (CHARTRED ACCOUNTANTS)
272.	Messr. Samuel Njoku & Co. (Chartered Accountants)
273.	MESSRS ABUCHI ED. OGBUJU & CO.
274.	Messrs Moses A. Ogidigo and CO.
275.	MFON BROOKS & CO.
276.	MHOA & CO. (CHARTERED ACCOUNTANTS)
277.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
278.	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
279.	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
280.	MIKHAIL OLATUNDE AND COMPANY.

281.	MOBOLAJI SANNNI & CO.
282.	MOMOH USMAN & CO. (Chartered Accountants)
283.	MONSURU OLUREBI & CO.
284.	MOSES DURODOLA & CO.
285.	MOTI & ASSOCIATES.
286.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
287.	MUHAMMADU JIBRIL & CO.
288.	MUHTARI DANGANA & CO.
289.	MUSA ZIRA & CO.
290.	MUSTAPHA MUBASHIR & CO
291.	Mutah Nkeki & Associates.
292.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)

293.	MUYIWA ADERIBIGBE & CO.
294.	N. D. Ishaya & CO.
295.	NANZING NANGIL NDEN & CO.
296.	NASIR A OZAMAH & CO.
297.	NASIRU MUHAMMAD & CO.
298.	NEXIA AGBO ABEL & CO.
299.	NGOZI MONICA OKONKWO & CO.
300.	NNACHI OKPARA & CO. Chartered Accountants
301.	NNAMDI OKWUADIGBO & CO.
302.	NONGOMIN TER & CO.
303.	NTIAJUKA AND COMPANY.
304.	NWANKWO NGOZI ULOMA & CO.

305.	O S PROFESSIONAL SERVICES.
306.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)
307.	OAK chartered accountants
308.	OAK PROFESSIONAL SERVICES.
309.	OBAKA JAMES & CO.
310.	OBIOHA OGA & CO.
311.	OCHIWU & CO. (Chartered Accountants)
312.	ODUMA GLOBAL CONCEPTS LTD.
313.	ODUWA & CO CHARTERED ACCOUNTANTS.
314.	OGUNTADE & CO.
315.	OGUOBI OGBUOKIRI & CO.
316.	OJEWOLE OLUFEMI AND COMPANY.

317.	OJF & PARTNERS.
318.	OKORO WILSON & CO., CHARTERED ACCOUNTANTS
319.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
320.	OLADAPO KOLAWOLE & CO.
321.	OLADELE OLOYEDE & CO.
322.	OLADIMEJI AYOOLA & CO.
323.	OLADIPUPO SHAKIRU & CO.
324.	OLAGUNJU ADEBAYO & CO.
325.	OLAIDE OLUFEMI OSUNKOYA & CO.
326.	OLAOLU OLABIMTAN & CO.
327.	OLAOLUWA & CO. (CHARTERED ACCOUNTANTS)
328.	OLATUNDE OLADELE & CO.

329.	OLAYINKA OYEBOLA & CO.
330.	OLAYIWOLA ADESINA & CO. (CHARTERED ACCOUNTANTS)
331.	OLOKE OLOKE & COMPANY.
332.	OLOTU LEKAN F. & CO.
333.	OLUBISI OLADAPO & CO.
334.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
335.	OLUFEMI JAIYESIMI & CO.
336.	OLUGBENGA OYINLOLA AND COMPANY.
337.	OLUJOGUN LAWAL & CO.
338.	OLUNIYI OMOTOSO AND COMPANY.
339.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
340.	OLUSHILE FOWORA & CO

341.	OLUWAGBEMI SIMEON TAIWO & CO.
342.	OMAYE & CO. (Chartered Accountants)
343.	OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS)
344.	OMOKHOJE SAM-JEGEDE & CO (Chartered Accountants)
345.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
346.	ONI AYOTUNDE & CO.
347.	ONYEMA OSUEKE & CO.
348.	OOM Professional Services.
349.	ORJIIR GBANDE AND ASSOCIATES
350.	OSENI ISMAILA & CO.
351.	OSI IMOMOH, OLUGU & CO.
352.	OYE ABIOYE QUAYE & CO

353.	OYEDELE AKINBODE & CO.
354.	OYELAYO OYINLOLA & CO.
355.	OYEWOLE ADEBERO & COMPANY.
356.	OZOBIA JIDE & CO.
357.	PARKER RANDALL OFFOR
358.	PATRICK KODE & CO (CHARTERED ACCOUNTANTS)
359.	PATRICK OSHIOBUGIE & CO. (Chartered Accountants)
360.	PAUL AKINADE ADEBIMPE & CO.
361.	PAUL L. OKPALO & CO
362.	PEDABO AUDIT SERVICES
363.	PETER AFEANEJIE & CO.
364.	PETER OBADAN & CO

365.	PETER OCHAPA & CO.
366.	PFTE PROFESSIONAL SERVICE.
367.	PHILLIP OJIE IRABOR & CO.
368.	PKF PROFESSIONAL SERVICES.
369.	PML AUDIT
370.	PRICEWATER AND COMPANY.
371.	PRICEWATERHOUSECOOPERS LIMITED.
372.	PRIMACY GLOBAL CONSULTS & ASSOCIATES
373.	QUEBAAN PROFESSIONAL SERVICES.
374.	RAPH ADEGHE & CO.
375.	RASAQ QUADRI & COMPANY.
376.	RAYTAN LIMITED

377.	REBO USMAN & CO. (Chartered Accountants)
378.	RIA CONSULTING.
379.	RICHARD ADIDI & CO. (CHARTERED ACCOUNTANTS)
380.	RIJEN CONSULTING.
381.	RIJEN CONSULTING.
382.	ROCK TOWER AUDIT.
383.	ROCK-WELL PROJECTS LTD.
384.	S. I. OCHIMANA & CO.
385.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
386.	S.O. OLUTOKI & CO.
387.	SA AD & CO.
388.	Sada, Idris & Co. (Chartered Accountants)

389.	Saheed Adegoke & Co (Chartered Accountants)
390.	Saheed Adegoke & Co (Chartered Accountants)
391.	SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS)
392.	SAKA TAOFIK & CO.
393.	SAMUEL TYONONGO UKURA & CO.
394.	SANMI ADEBAYO & CO.
395.	SEGUN ADEIFE & CO.
396.	SEGUN ADELANWA & CO.
397.	SEGUN AWOSANYA & CO.
398.	SEGUN SULAIMAN & COMPANY.
399.	SEYI KATOLA & CO.
400.	SHADE JOSEPH & CO

401.	SHEKONI SHEKONI & CO.
402.	SHELZE PROFESSIONAL SERVICES
403.	Shields Professional Services (Chartered Accountants)
404.	SIAO Partners.
405.	SO+A & ASSOCIATES
406.	SOLA OYETAYO & CO.
407.	SOLACE PROFESSIONAL SERVICES.
408.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
409.	SOLOMON OLAMIJU & CO.
410.	SOUTHGATE PROFESSIONAL SERVICES.
411.	SSAC ADVISORY AND PROFESSIONALS.
412.	STANDARD AUDITORS & CO.

413.	STEPHEN IKANI OCHENI & CO
414.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
415.	SULAIMON & CO. (CHARTERED ACCOUNTANTS)
416.	SUNDAY DISHIL & CO
417.	SUNDAY I. ISU & CO.
418.	SUNDAY OMOJUYIGBE & CO.
419.	SUNNY OKON & CO.
420.	SUNNY OYINBO & ASSOCIATES.
421.	T C OGBONNA & CO.
422.	T.O. THOMAS & CO
423.	TAIWO ADEWALE & CO. (CHARTERED ACCOUNTANTS)
424.	TAIWO YUSUF & CO(CHARTERED ACCOUNTANTS)

425.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
426.	TAJUDEEN BADEJO & CO.
427.	TAOFIK AJADI & CO, (CHARTERED ACCOUNTANTS)
428.	TELE OGUNJOBI & CO.
429.	THO PARTNERS.
430.	THOMAS OBOZEGHIE & CO.
431.	TIJANI ABDULKADIR AND CO.
432.	TIJJANI MUSA ISA & CO.
433.	TOM ONYEAGWA & CO.
434.	TOYIN OJO & CO
435.	TRIPLE HANDS LIMITED.
436.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)

437.	UDOH ANIEDI TOM & CO.
438.	UF IDIAGI & CO.
439.	UGOCHUKWU NJOKU & CO.
440.	UHY MAAJI & CO.
441.	UMARU B. KINAFI & CO.
442.	UMORU INUSA-UMORU & CO.
443.	UMUHEFE & CO.
444.	UMUNNAME IBE & CO
445.	UTHULOR OREKE & CO.
446.	UZO DIKE & CO.
447.	VINCENT AHWI & CO.
448.	VOKI ASSOCIATES

449.	VS 030610 CONSULTING LIMITED.
450.	WILLIAM ADEYEMI & CO.
451.	WILLIAMS ROTIMI & CO.
452.	WOLE JOSHUA & CO.
453.	YAHAYA SULE & CO.
454.	YAKUBU BABATI MIJINYWA & CO.
455.	YAKUBU DAUDA-MAMA & CO.
456.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
457.	YUNUS OLAOSEGBA & CO.
458.	YUSHAU NA-ABBA & CO.
459.	YUSUF ISIAKA & CO.
460.	ZADOC & PARTNERS.

461.	ZAINAB BINTA & COMPANY.
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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.