

| S/N | Name of Applicants Firm                             | Contact Person   | PL_NO | Telephone Number         | State in Nigeria |
|-----|---|--|-------|--------------------------|------------------|
| 1   | Chika Uchime & Co.                                  | S.C Uchime   | 4     | 08033820460              | Anambra          |
| 2   | Umar Hamid & Co.                                    | Lateef Iyanda Hassan                                   | 20    | 08033477005              | Kano             |
| 3   | Abuchi ED. Ogbuju & Co.                             | Abuchi Edward Ogbuju                                   | 21    | 08064037282              | Abuja            |
| 4   | Segun Fagbulu Associates                            | A.S Fagbulu  | 22    | 08022909635              | Lagos            |
| 5   | Adeyemi Apanpa & Co                                 | Sikiru Adeyemi Apanpa                                  | 25    | 08034352515              | Benue            |
| 6   | Eluu Vincent & CO.                                  | Vincent Ogbonnia Eluu                                  | 26    | 08039231100              | Ebonyi           |
| 7   | Damian Unogu & Co                                   | Chika Unogu  | 27    | 08037007725              | Abuja            |
| 8   | De-Knoll, Ani & Co.                                 | Ukah Jude C.   | 46    | 08023216183              | Lagos            |
| 9   | Itabiyi Olayinka & Co.                              | Samuel Olayinka Itabiyi                                | 53    | 08033359796              | Kaduna           |
| 10  | Obaka James & Co.                                   | Eyoma James Obaka                                      | 59    | 08052587952              | Abuja            |
| 11  | C.E Nneji & Co.                                     | Eugene Chituru Nneji                                   | 60    | 08033225792              | Lagos            |
| 12  | Saburi Ilori & Co.                                  | Saburi Ilori Alao                                      | 65    | 08051984245              | Lagos            |
| 13  | I.M. Umar & Co.                                     | Ibrahim Mohammed Umar                                  | 66    | 08036044729              | Adamawa          |
| 14  | Obioha Oga & Co.                                    | Obioha Oga   | 71    | 08064437369, 08082002689 | Abuja            |
| 15  | Al-Ahl & Associates                                 | Mohammed Lawal Bawa Maru                               | 89    | 08065958677              | Zamfara          |
| 16  | James Tyungu & Co.                                  | James Tyungu   | 91    | 08054417091              | Benue            |
| 17  | OJF & Partners                                      | Frank Samuel Ojobo                                     | 108   | 08032062424              | Plateau          |
| 18  | Okechukwu Uchime & Co.                              | Godwin O. Uchime                                       | 113   | 08033617253              | Anambra          |
| 19  | Idoko Anebi & Co                                    | Anebi Idoko  | 115   | 08186621336, 08104712248 | Plateau          |
| 20  | Price Water & Co.                                   | Solomon Musa Kewa                                      | 118   | 08033047297              | Plateau          |
| 21  | Yakubu Babati Mijinyawa & Co.                       | Yakubu Babati Mijinyawa                                | 120   | 08037874489              | Abuja            |
| 22  | Momoh Damudi Salisu & Co.                           | Momoh Salisu D   | 127   | 08033624481              | Lagos            |
| 23  | Emma Ighos Anoke & Co.                              | Ighotequono Emmanuel Anoke                             | 134   | 08036085936              | Plateau          |
| 24  | Obi Ndaji & Co.                                     | O.G Ndaji  | 135   | 08038810303 08025443332  | Plateau          |
| 25  | Okeke Onyeodelu & Co.                               | Charles Ifeanyi Okeke                                  | 157   | 08033038878              | Lagos            |
| 26  | Abidoye Odesola & Co.                               | Michael Abidoye Odesola                                | 159   | 08036112277              | Adamawa          |
| 27  | Yohanna Victor Pam & Co.                            | Yohanna Victor Pam                                     | 165   | 08035991904              | Abuja            |
| 28  | Anowu Nelson & Co.                                  | Nelson I. Anowu  | 179   | 08034756863              | Plateau          |
| 29  | Nwankwo Ngozi Uloma & Co.                           | Ngozi Uloma Nwankwo                                    | 187   | 08033417232              | Ebonyi           |
| 30  | Mustafa Alawiye and Co.                             | Mustafa Oluwatoyin Alawiye                             | 208   | 08037175168              | ogun             |
| 31  | Mfon Etok & Co.                                     | Mfon Akpan Etok  | 216   | 08023746474              | Akwa Ibom        |
| 32  | G.O. Agu & Co.                                      | Okechukwu Godfrey Agu                                  | 225   | 08023208654              | Lagos            |
| 33  | Yakubu Dauda-Mama & Co.                             | Yakubu Mama Dauda                                      | 228   | 08035903370              | Plateau          |
| 34  | Akor Ikpam & Co.                                    | Ikpam Akor Emmanuel                                    | 231   | 07034848696              | Benue            |
| 35  | Stephen Ocheni & Co.                                | Stephen Ocheni   | 232   | 08035068557              | Kogi             |
| 36  | Asukwo Udoh & Co.                                   | Alphonsus Asukwo E. Udoh                               | 238   | 08185624965              | Akwa Ibom        |
| 37  | Udoh Aniedi Tom & Co.                               | Aniedi Tom Udoh  | 239   | 08023183518              | Akwa Ibom        |
| 38  | Nanzing Nangil Nden & Co.                           | Nanzing Nangil Nden                                    | 245   | 08035906655              | Abuja            |
| 39  | T.O Thomas & Co                                     | Thomas Oluwasegun Tope                                 | 246   | 08037005432              | Abuja            |
| 40  | Abu Tukur & Co.                                     | Abubakar Tukur   | 248   | 08034534728              | Niger            |
| 41  | Balogun Isiaka & Co.                                | Balogun Isiaka   | 251   | 08034532917              | Kaduna           |
| 42  | Walidah & Co.                                       | Sulayman Abbas Ladan                                   | 252   | 08123239670              | Kaduna           |
| 43  | Karim & Associates Ltd                              | Shehu Usman Hassan                                     | 253   | 08067766435              | Abuja            |
| 44  | Hansy Clems & Co.                                   | Uchenna Clems Ozegbe                                   | 264   | 08035000932              | Abuja            |
| 45  | Agbo & Associates                                   | Emmanuel Agbo  | 266   | 08039341826              | Abuja            |
| 46  | Attu Adabi Professionals                            | Attu Raphael Naji                                      | 267   | 08033120273              | Abuja            |
| 47  | Samuel Anko & Company                               | Samuel Anko Jacob                                      | 269   | 08060389093              | Plateau          |
| 48  | Abdullahi Maikano & Co.                             | Abdullahi Ya'u   | 286   | 08065497222              | Kano             |
| 49  | Mbadugha Chukwudi Emeka & Co.                       | Mbadugha Chukwudi Emeka                                | 292   | 07036702046              | Enugu            |
| 50  | Sam-Hyel & Co.                                      | Samndi hyelapa Gashau                                  | 299   | 08055117201              | Borno            |
| 51  | Franklyn Ede Yamah & Co.                            | Akande Franklyn  | 301   | 08033916879              | Plateau          |
| 52  | Tayo Komolafe & Co.                                 | Komolafe Elizabeth Omotayo                             | 305   | 08035974860              | Abuja            |
| 53  | Clean Auditors and Co.                              | Peter M. Gbokson                                       | 316   | 08033863906              | Plateau          |
| 54  | Idam, Felix Etutu & Co.                             | Felix Etutu Idam                                       | 328   | 08030937824              | Ebonyi           |
| 55  | Aliyu & Usman                                       | Abdu Usman   | 334   | 08035764461              | Borno            |
| 56  | MWM Professionals                                   | Emmanuel O. Emecheta                                   | 337   | 08033748889              | Delta            |
| 57  | AMT Professional                                    | Aminu Ibrahim  | 338   | 08035873273              | Katsina          |
| 58  | Ugochukwu Njoku & Co.                               | Emmanuel Ugochukwu Njoku                               | 340   | 08033498036              | Imo              |
| 59  | Emmanuel Abonta & Co.                               | Emmanuel Abonta  | 350   | 08035879338              | Abuja            |
| 60  | Etsenumhe Consult                                   | Etsenumhe Henry  | 352   | 08035504341              | Edo              |
| 61  | Yusuf Isiaka & Co.                                  | Yusuf Adebayo Isiaka                                   | 355   | 08034467292              | Kwara            |
| 62  | Ezekiel Williams & Co.                              | Ezekiel Edem Williams                                  | 357   | 08033418484              | Rivers           |
| 63  | Ukah Jude Chukwuemeka & Co.                         | Ukah Jude Chukwuemeka                                  | 358   | 08034558786              | Lagos            |
| 64  | Caleb Consulting                                    | Caleb Aondover Tsenongo                                | 362   | 08033645954              | Abuja            |
| 65  | Oyewole M.S. & Associates                           | Oyewole Michael  | 363   | 08036697923              | Ekiti            |
| 66  | Chris Rawlings A. E. & Co.                          | Emmanuel Christopher                                   | 364   | 08035004767              | Kogi             |
| 67  | Moti & Associates                                   | Hilda Mwuese Moti                                      | 368   | 08034008216              | Abuja            |
| 68  | Olaoti Olayiwola B. & Co.                           | Olaoti Olayiwola Bolarinwa                             | 378   | 08033401979              | ogun             |
| 69  | A.A. Binuyo & Co.                                   | Binuyo Adebayo   | 383   | 08023239531              | Lagos            |
| 70  | Onyewuchi Paddykay Professional Services            | Onyewuchi Patrick Uzoma                                | 384   | 08033898810              | Edo              |
| 71  | Ria Consulting                                      | Egbo Roseline Ifeoma                                   | 389   | 07034497553              | Enugu            |
| 72  | Integrated Business Consults                        | Wadak Gofub Isaac                                      | 393   | 08034515242              | Plateau          |
| 73  | Bamzah Professional Consult                         | Bilyaminu Aminu Shittu                                 | 395   | 08038087458              | Jigawa           |
| 74  | Badung Isido & Co.                                  | Badung Isido   | 400   | 08066990940              | Plateau          |
| 75  | Uniways Professionals & Co.                         | Habibu Tijani Mohammed                                 | 404   | 08037010297              | Kaduna           |
| 76  | Ogbonnaya Ojim & Co.                                | Ogbonnaya Ojim Okorafor                                | 410   | 08060921983              | Ebonyi           |
| 77  | Onibile Abiodun & Co.                               | Onibile Abiodun Festus                                 | 413   | 08038462075              | Taraba           |
| 78  | Arrow-Edge Professional Services                    | Gideon Olajide Oloniyo                                 | 415   | 08035989359              | Abuja            |
| 79  | T. A. Williams Professional Services                | Williams Aende Tion                                    | 416   | 07038933502              | Abuja            |
| 80  | Isaac T. Tseaa Professionals                        | Isaac Terungwa Tseaa                                   | 417   | 08032526504              | Abuja            |
| 81  | KKMD Finance & Tax Consult                          | Ezekiel Dauda Dascen                                   | 421   | 08034458915              | Plateau          |
| 82  | Obende Ashiribo & Partners                          | Obende Ashiribo Edwin                                  | 422   | 08035947570              | Plateau          |
| 83  | Terry Tyona & Co.                                   | Terkimbi Tyona   | 423   | 08036524173              | Adamawa          |
| 84  | Rotimi Awoyinfa & Co.                               | Rotimi Olugbenga Awoyinfa                              | 428   | 08060927792              | Abuja            |
| 85  | 2MT Professional Associates                         | Olamide Fagbulu  | 433   | 07037767656              | Abuja            |
| 86  | A.B.A.C.O. Consulting                               | Adebayo Adeshola Olubunmi                              | 436   | 08037193639              | Lagos            |
| 87  | Boundless Professional Consulting & Co.             | Mbachu Eseosa Iziegbe                                  | 437   | 08032642588              | Anambra          |
| 88  | Chukwuma Obasi, Chukwuemeka Charles Oparaocha & Co. | Benignus Chukwuma Obasi and Chukwuemeka Charles Oparao | 438   | 08035524259              | Imo              |

|     |  |                                 |     |             |         |
|-----|--|---------------------------------|-----|-------------|---------|
| 89  | A. G. Genius Consulting                  | Ajagun Gbolahan                 | 441 | 08055179042 | Abuja   |
| 90  | I-CENT Global Consulting Ltd             | Usman Oyiza Silifat             | 444 | 08039485956 | Abuja   |
| 91  | Umaru B. Kinafa & Co.                    | Umaru Buba Kinafa               | 445 | 08032587978 | Gombe   |
| 92  | Phigs Professionals                      | Funso Stephen Aladega           | 445 | 08037032529 | Abuja   |
| 93  | Shadrack Adejo & Associate               | Shadrack Arome Adejo            | 446 | 08033624705 | Abuja   |
| 94  | Michelle Consult & Professional Services | Idris Suleiman                  | 447 | 08033148583 | Imo     |
| 95  | Bello Ochobaiye & Co.                    | Bello Adeiza Rasaki             | 448 | 08033148583 | Gombe   |
| 96  | Divista Associates                       | Adekunle Abidemi                | 452 | 08175454888 | Abuja   |
| 97  | Bayos L. Y. & Co.                        | Liman Yakubu Bayos              | 455 | 08028463868 | Abuja   |
| 98  | Wasilatu Yusuf & Co.                     | Wasilatu Yusuf                  | 461 | 08036063904 | Kaduna  |
| 99  | Laobert & Associates                     | Akindolire Herbert Olaolu       | 467 | 07030170023 | Ondo    |
| 100 | Oyebamiji Soladoye & Co.                 | Oyebamiji Rahmon Soladoye       | 468 | 08023325037 | Oyo     |
| 101 | F. Ike Ibekwe & Co.                      | Francis Ikechukwu Ibekwe        | 473 | 07030648133 | Abuja   |
| 102 | Mutah Nkeki & Co.                        | Mutah Nkeki                     | 474 | 08027458154 | Abuja   |
| 103 | Elmaro Elaigwu & Co.                     | Elaigwu John                    | 475 | 08038089161 | Abuja   |
| 104 | Vehmo Professional Services              | Gabriel Monday Ukwela           | 482 | 08063501685 | Benue   |
| 105 | Atace Professional Services              | Yunusa Muhammad Kabir           | 483 | 08037032529 | Plateau |
| 106 | Usman Zira & Co.                         | Usman Zira                      | 487 | 08035769885 | Adamawa |
| 107 | Samuel Adekolu & Co.                     | Samuel Adekolu                  | 494 | 08028018576 | Abuja   |
| 108 | U.A. Usman & Co.                         | Umar Aliyu Usman                | 496 | 08034416785 | Abuja   |
| 109 | A.M. Ambursa & Co.                       | Mohammed Abubakar Ambursa       | 497 | 08033155067 | Abuja   |
| 110 | Rock Tower Audit                         | Ele John Egbunu                 | 498 | 08036539394 | Abuja   |
| 111 | E.U. Otijele & Co.                       | Otijele Enemune Umoru           | 499 | 08175454888 | Abuja   |
| 112 | Eissa Ain & Co.                          | Abubakar Isa Gachi              | 500 | 08037868470 | Abuja   |
| 113 | Accounting Tools Consulting Services     | Kennedy Iwundu                  | 501 | 08037866998 | Abuja   |
| 114 | Abimbola Olowe & Co.                     | Abimbola Rukayya Olowe          | 502 | 09066128161 | Kaduna  |
| 115 | Chike Danjuma & Co.                      | Friday C. Okoronkwo             | 503 | 08033148583 | Abuja   |
| 116 | Zedo-Frank & Associates                  | Izevbuwa A.Y. Frank             | 504 | 08060484994 | Edo     |
| 117 | Chikwa Chiedu & Co.                      | Maureen C. Eboka                | 505 | 08036730490 | Delta   |
| 118 | Tony Nwamadi Kamalu & Co.                | Kamalu Anthony Nwamadi          | 506 | 08036817200 | Imo     |
| 119 | Dr. Stephen Bala Ameh & Co.              | Dr. Stephen Bala Ameh           | 507 | 08060924823 | Kogi    |
| 120 | Ajugwe Chukwu & Associates               | Ajugwe Chukwu                   | 508 | 08036358042 | Abuja   |
| 121 | Martin Dibang Achua & Co. Accountants    | Martin dibang Achua             | 509 | 08055603152 | Abuja   |
| 122 | BOK Global Consult                       | Onyearu Kalu Onyearu            | 510 | 08036933736 | Anambra |
| 123 | Filibus Bitrus & Associates              | Filibus Ndirmbula Bitrus        | 511 | 08183377786 | Abuja   |
| 124 | Marc Marcdon Consults                    | Marcus Ayuba                    | 512 | 08033447210 | Lagos   |
| 125 | Henryjoe Ofordile PHD & Co.              | Ofordile Henry Obi              | 513 | 08037622558 | Enugu   |
| 126 | J E NEMS Consult                         | Neminebor James E.              | 514 | 08033610241 | Bayelsa |
| 127 | M G Ahmed Certified National Accountant  | Mohammed Gidado Ahmed           | 515 | 08024268327 | Gombe   |
| 128 | Dominic Isaac & Co.                      | Dominic Isaac                   | 516 | 08033367471 | Rivers  |
| 129 | Donatus Nathan & Co.                     | Donatus Nathan                  | 517 | 08145558709 | Abuja   |
| 130 | Joseph Grand & Co.                       | Joseph Terlumun                 | 518 | 08099137000 | Abuja   |
| 131 | Ellyjack Adejoh Otama & Co.              | Adejoh Otama Elias              | 519 | 07031233911 | Benue   |
| 132 | Hapisam Consultancy Services             | Samuel Olorunmbe Abiodun        | 520 | 08023183534 | Benue   |
| 133 | ARF Consultancy Services                 | Augustine Fagbola               | 521 | 08034400622 | Benue   |
| 134 | Muhammadu Jibril & Co.                   | Muhammadu Jibril                | 522 | 08065692586 | Kaduna  |
| 135 | Azarema & Co.                            | Adamu Abubakar                  | 523 | 08036155381 | Bauchi  |
| 136 | Kevin & Chimezie Associates              | Kevin Attah I.                  | 524 | 08035910737 | Abuja   |
| 137 | Emeka Enendu & Co.                       | Christopher Enendu              | 525 | 08033132499 | Abuja   |
| 138 | G.A. Da-silva Professionals              | Gregory Ayodele Da-silva        | 526 | 08033029752 | Lagos   |
| 139 | U.U. Ibrahim & Associates                | Usman Uba Ibrahim               | 527 | 08034520234 | Niger   |
| 140 | Zoryii Nwiamanie & Associates            | Zoryii Nwiamanie Josco          | 528 | 07039451681 | Rivers  |
| 141 | Odikibo Ibulu & Co.                      | Ibulu Odikibo Kingsley          | 529 | 08037440649 | Rivers  |
| 142 | Bn Hassan & Co.                          | Aliyu Alhaji Hassan             | 530 | 08032922216 | Kano    |
| 143 | Deluxe & Co.                             | Isah Ibrahim Ebbo               | 531 | 08033211028 | Abuja   |
| 144 | Olusola Olufayobi & Co.                  | Olusola Teleola Olufayobi       | 532 | 8038097960  | Abuja   |
| 145 | Ezebuio Udugwu & Co.                     | Udugwu Ezebuio Udugwu           | 533 | 08032421142 | Kaduna  |
| 146 | Niyar Alheri Consults                    | Abba Badamasi Safana            | 534 | 08036794285 | Katsina |
| 147 | Salisu Yusuf & Co.                       | Muhammed Salisu Yusuf           | 535 | 08186905337 | Kaduna  |
| 148 | Moses Dembo & Co.                        | Moses Yusuf Dembo               | 536 | 08036700852 | Plateau |
| 149 | Otaru De Legend & Co.                    | Ibrahim Saliu Otaru             | 537 | 08050776288 | Abuja   |
| 150 | Fumbay & Co. Ltd                         | Omojola Adebayo Ojo             | 538 | 08028301636 | Lagos   |
| 151 | Tajudeen Hassan & Associates             | Hassan Tajudeen                 | 539 | 08032858914 | Abuja   |
| 152 | Waleed & Associates                      | Nasir Umar Ambursa              | 540 | 08060196825 | Abuja   |
| 153 | Famumar & Associates                     | Bello Umar                      | 541 | 08037041090 | Abuja   |
| 154 | Adekunle Alebiosu & Associates           | Adekunle Alebiosu               | 542 | 08033153473 | Abuja   |
| 155 | Jude Madukwe & Company                   | Jude Madukwe                    | 543 | 08063468019 | Enugu   |
| 156 | PIPO Consulting                          | Dr.Paschal I.P Okolie           | 544 | 08035528500 | Enugu   |
| 157 | Ahaoma Ezeugo & Associates               | Ezeugo Emmanuel                 | 545 | 07038622777 | Niger   |
| 158 | Preliams Consulting Services             | Victor Olalekan Falade          | 546 | 08131087609 | Lagos   |
| 159 | Himcite & Co.                            | Emmanuel Bala Ibrahim           | 547 | 08084805916 | Abuja   |
| 160 | Anefu, Snoe & Co.                        | Anefu Moses Otache              | 547 | 08063468019 | Zamfara |
| 161 | Benayo Global Consulting                 | Oyewumi Ben Ayodele             | 548 | 08034707642 | Osun    |
| 162 | Anthony Musa Garba & Co.                 | Anthony Musa Garba              | 549 | 08034513257 | Plateau |
| 163 | Maurice S. Ndulue & Associates           | Maurice Sunday Ndulue           | 550 | 08035508049 | Anambra |
| 164 | TC Ogbonna & Co.                         | Ogbonna Thaddeus Chukwuka       | 551 | 07065813458 | Abuja   |
| 165 | Ehi-Kowoicho & Co.                       | Enenche Ene Mary                | 552 | 08023289308 | Abuja   |
| 166 | Taiye Ogunbiyi & Associates              | Ogunbiyi Taiye                  | 553 | 08066784103 | Abuja   |
| 167 | Tijani Abiola Owodunni & Co.             | Tijani Abiola Owodunni          | 554 | 08033014944 | Lagos   |
| 168 | Alabid Legacy Professionals              | Dr. Idebi Alesanmi Abraham      | 555 | 08023611540 | Oyo     |
| 169 | Grey Shield Advisory                     | David Steve Etudaye             | 556 | 08036478527 | Abuja   |
| 170 | Patrick Omorodion Ojo & Co.              | Ojo Omorodion Patrick           | 557 | 08023289308 | Delta   |
| 171 | Afiman Consults                          | Alozie Iheajumbu Fyneboy        | 558 | 08069756959 | Abuja   |
| 172 | Petragraz & Associates                   | Peter Ameh Zakari               | 559 | 08035079640 | Abuja   |
| 173 | Michael Adewumi & Associates             | Adewumi Michael Olasehinde      | 560 | 07038489962 | ogun    |
| 174 | Zoma & Partners                          | Uzoamaka Iheyinwa Ichechi Amadi | 561 | 08035505032 | Rivers  |
| 175 | Aya Ogolo & Co.                          | Ogolo Jessie Ibitelema Benson   | 562 | 08033102065 | Rivers  |
| 176 | Outwatch Auditors & Co.                  | Martin Ayock Alfred             | 563 | 08038413708 | Plateau |
| 177 | Adeola Akintayo & Co.                    | Adeola Ismail Akintayo          | 564 | 08035686064 | Oyo     |

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|-----|---|-------------------------------|-----|-------------|-----------|
| 178 | J.I. Mmadubutta & Associates            | John Mmadubuatta Idike        | 565 | 0803888494  | Abuja     |
| 179 | Peter Chiedu & Co.                      | Peter Okwuchukwu Chiedu       | 566 | 08036736780 | Enugu     |
| 180 | Welgeos & Partners                      | Welcome George                | 567 | 08032557898 | Rivers    |
| 181 | Ola Moyee & Co.                         | Dada Oladunmoye               | 568 | 08063970947 | Abuja     |
| 182 | M.N. Bature & Co.                       | Muhammed Nuhu Bature          | 569 | 08032102280 | Nasarawa  |
| 183 | Donnbridge Consult                      | Wahab Shina Omoniyi           | 570 | 08181955930 | Abuja     |
| 184 | Sakilya & Co.                           | Yarima Kilishi Sulayman       | 571 | 08032843457 | Niger     |
| 185 | Timothy Deffi & Co.                     | Timothy Maaji Deffi           | 572 | 08038408616 | Niger     |
| 186 | Clearbase Consultancy Services          | Isah Egah Salifu              | 573 | 8033419451  | Abuja     |
| 187 | Hammed Kehinde Ganiyu & Co.             | Hammed Kehinde Ganiyu         | 574 | 08066490165 | Abuja     |
| 188 | King Consultants                        | Dr. Dick Ode Irri             | 575 | 08022238725 | Abuja     |
| 189 | Astute Ultra Auditors                   | Mohammed Ibrahim Sabo         | 576 | 08033116904 | Abuja     |
| 190 | Sazi Classic Auditors                   | Suleiman Abubakar             | 577 | 08036502509 | Abuja     |
| 191 | Faseyi Adeyinka & Co.                   | Faseyi Nathaniel Adeyinka     | 578 | 08033346064 | Abuja     |
| 192 | Onyabe and Co.                          | Joseph Majiyebo Onyabe        | 579 | 08061597014 | Abuja     |
| 193 | Temitope Hamzat & Co.                   | Hamzat Ayobami Temitope       | 580 | 08055242420 | Abuja     |
| 194 | I.M. Bello & Co.                        | Ibrahim Muhammad Bello        | 581 | 08032672069 | Gombe     |
| 195 | Chris Adie & Co.                        | Christopher A. U. Adie        | 582 | 08037194212 | Ebonyi    |
| 196 | Yans Professional Consulting & Co.      | Raji Seminat Olaide           | 583 | 08063680802 | Anambra   |
| 197 | A.A. Tukur & Co.                        | Anas Tukur Abdulkadir         | 584 | 08167351498 | Katsina   |
| 198 | Salifu & Partners                       | Salifu Akoh                   | 585 | 08034538079 | Kaduna    |
| 199 | Agboola Sonntag Consulting              | Oju Sunday                    | 586 | 07034591956 | Nasarawa  |
| 200 | H .I. Biu & Co.                         | Hassan Ibrahim Biu            | 587 | 08035882118 | Abuja     |
| 201 | Savvy Management Consulting Services    | Sunny Ndubuisi Orji           | 588 | 08035862368 | Abuja     |
| 202 | Buhari Mohd Dodo & Co.                  | Buhari Muhammadu Dodo         | 589 | 07063889156 | Abuja     |
| 203 | Onwudili A.O & Co.                      | Andrew O. Onwudili            | 590 | 08066894529 | Abuja     |
| 204 | GIK Consultancy Services                | Gabriel Gbayan                | 591 | 09082368525 | Abuja     |
| 205 | Uaisiezor Resource Enterprises          | Aghughu Adolphus Arhotomhenla | 592 | 08033600321 | Abuja     |
| 206 | Hsquare & Co.                           | Ahmed Ibrahim                 | 593 | 08065367007 | Niger     |
| 207 | Chiscovino professional Services        | Onuoha John Chijindu          | 594 | 07037970500 | Lagos     |
| 208 | B.A.Musa & Co.                          | Bababida Musa Awesu           | 595 | 08036883027 | Niger     |
| 209 | Auditson & Co.                          | Adebola Anthony Abiona        | 596 | 08170592469 | Lagos     |
| 210 | Yani Consultancy Services               | Iliya Kiyani Elisha           | 597 | 07039050561 | Abuja     |
| 211 | Bahr Noor Consultancy Services          | Bashir Tubo Mohammed          | 598 | 08036180121 | Abuja     |
| 212 | Anugwo C.J & Co.                        | Anugwo C. Jonathan            | 599 | 08033142453 | Abuja     |
| 213 | A.S.Ocholi & Co.                        | Augustine Sunday Ocholi       | 600 | 08065617648 | Kaduna    |
| 214 | I.D. Alhassan & Co.                     | Ibrahim Danladi Alhassan      | 601 | 08036270304 | Kano      |
| 215 | Folarin olufemi & Co Ltd                | Olufemi Folarin               | 602 | 08033114974 | Abuja     |
| 216 | SHB Professional Services               | Shuaibu Aliyu                 | 603 | 08035927284 | Katsina   |
| 217 | J J Danlami & Co.                       | Joseph Danlami Jatau          | 604 | 08065481961 | Kaduna    |
| 218 | Audit Assured Professionals             | Obidike Charles Chidozie      | 605 | 08028027003 | Lagos     |
| 219 | Ben Ogbeide & Associates                | Benjamin Eki Ogbeide          | 606 | 08033247625 | Abuja     |
| 220 | Tosin Adeleye & Co.                     | Tosin Adebayo Adeleye         | 607 | 08066051690 | Kaduna    |
| 221 | Matthew Best Firm                       | Matthew Ibhafidon             | 608 | 08035623164 | Abuja     |
| 222 | Gwaza Apenda & Co.                      | Gwaza Gabriel Apenda          | 609 | 07034848696 | Benue     |
| 223 | Jofat Eze & Co.                         | Eze Josephat                  | 610 | 08037864347 | Abuja     |
| 224 | A.A.Haske & Co.                         | Adamu Ahmed Dantani           | 611 | 08163429951 | Nasarawa  |
| 225 | Absaab Consult Services                 | Abubakar Abdullahi            | 612 | 08020989666 | Abuja     |
| 226 | Kayode Fasua & Co.                      | Kayode Olushola Fasua         | 613 | 08033487097 | Plateau   |
| 227 | Egwu and Partners                       | James Sunny Egwu              | 614 | 08036001690 | Abuja     |
| 228 | M.Agbeyi & Associate                    | Monday Agbeyi                 | 615 | 08032687057 | Delta     |
| 229 | Bridget Erezi & Co.                     | Egbelughe Ereimeh Bridget     | 616 | 08063824279 | Delta     |
| 230 | Emmanuel Ichakanu & Co.                 | Ichakanu Emmanuel Sunday      | 617 | 08033658276 | Kwara     |
| 231 | Hiconsulting Professionals              | Chinweze Chigozie Chukwudi    | 618 | 08036755507 | Abuja     |
| 232 | Shardav Consulting                      | Benjamin Angbo                | 619 | 08036192674 | Abuja     |
| 233 | Michael Joshua & Co.                    | Michael Joshua                | 620 | 8038133024  | Abuja     |
| 234 | DCM Professional Services               | Mgbonyebi Chijioke Donald     | 621 | 08033948595 | Abuja     |
| 235 | S.E.Afejuku Professional                | Afejuku Stephen E.            | 622 | 08033142649 | Delta     |
| 236 | Asmy Management Consultants             | Sa'ad Muhammad Wuro Chekke    | 623 | 08035383888 | Adamawa   |
| 237 | Woyengibuomo Toru Acct Solutions        | Dr. Woyengibuomo Toru         | 624 | 08102951130 | Bayelsa   |
| 238 | Wizjo Professionals                     | Ifiock David Jonathan         | 625 | 09035198502 | Akwa Ibom |
| 239 | Harrison Owoh HJ & Partners             | Harrison Uzodinma Owoh        | 626 | 08023289396 | Lagos     |
| 240 | Artscience, Frank & Co.                 | Francis Okokon Basse          | 627 | 08056442995 | Lagos     |
| 241 | AA and C Professionals                  | Adeniran Semiu Adelani        | 628 | 08127379044 | Lagos     |
| 242 | Kingdom Dominion Multiventures Ltd      | Prof. Awobode Oyelakin Lanre  | 629 | 08130899702 | Oyo       |
| 243 | Abimike Consult                         | Adewumi Olusegun Michael      | 630 | 08033525670 | Ondo      |
| 244 | Oloruntoba Sanni & Co.                  | Sanni Oloruntoba              | 631 | 08055458757 | Ekiti     |
| 245 | Goddy OG. Okpacha & Co.                 | Okpacha Oghenerhoro Goddy     | 632 | 08033538180 | Lagos     |
| 246 | Ebimowe Wodu & Associates               | Dr. Ebimowe Wodu              | 633 | 08069091007 | Bayelsa   |
| 247 | Stanford Wen & Co.                      | Wobo Emmanuel Nyebuchi        | 634 | 08058521262 | Rivers    |
| 248 | Mark Height                             | Iyere Samuel Iheonkhan        | 635 | 08063216928 | Nasarawa  |
| 249 | Hassan Hashim & Co.                     | Hassan Hashim                 | 636 | 08034362321 | Jigawa    |
| 250 | Victor Edoke Lawrence & Co.             | Victor Edoke Lawrence         | 637 | 08037810053 | Gombe     |
| 251 | XAL Professional Services               | Abdulazeez Busari             | 638 | 08033844722 | Plateau   |
| 252 | Sokan Ojebode & Co.                     | James Adesokan Ojebode        | 639 | 09057091623 | Oyo       |
| 253 | S. Mazadu & Co. (Chartered Accts)       | Salifullahi Abdullahi Mazadu  | 640 | 08033581343 | Kaduna    |
| 254 | MMBG & Co.                              | Mohammed Maaji Bukar Goniri   | 641 | 08025092323 | Adamawa   |
| 255 | Kolo & Associates                       | Peter Kolo                    | 642 | 07038921375 | Niger     |
| 256 | Olu Akanbi & Co.                        | Sunday Oluremi Akanbi         | 643 | 08035892221 | Kwara     |
| 257 | Abdullahi, Abdullahi & Co.              | Mustapha Abdullahi            | 644 | 08034655925 | Kano      |
| 258 | Kolade Ayo & Co.                        | Kolade Ayodele Bidemi         | 645 | 08035095541 | Kogi      |
| 259 | Amfanat Professionals & Co.             | Abubakar Abdullahi            | 646 | 08033860771 | Katsina   |
| 260 | MK Muadz & Co.                          | Muazu Mani Kofarbai           | 647 | 0803445981  | Katsina   |
| 261 | Friday E. Akpan & Co.                   | Friday E. Akpan               | 648 | 08033261424 | Plateau   |
| 262 | Hassan Ohida & Co.                      | Audu Hassan Ohida             | 649 | 08035922482 | Kaduna    |
| 263 | T.T. David & Co.                        | David Tanko Tula              | 650 | 08036794512 | Niger     |
| 264 | Abaafashab Integrated Concepts Nig. Ltd | Shaba Nakordi                 | 651 | 08036794512 | Niger     |
| 265 | JH Jibo & Co.                           | Jibrin Hussaini Jibo          | 652 | 08037899841 | Abuja     |
| 266 | Tripple 'E & Co. Advisory Services      | Caroline Mary Ndubuisi        | 653 | 08037107005 | Abuja     |

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| 267 Charleswalker and Co. Professional service | Orah Agnes Ijeoma            | 654 | 08036843482 | Abuja    |
| 268 Dauda Madaki & Co.                         | Dauda Madaki                 | 655 | 08033305230 | Kaduna   |
| 269 Oke Emmanuel Consult Ltd                   | Oke Adeniyi Oluwashina       | 656 | 08023832009 | Abuja    |
| 270 Karma Professional Services                | Ogunsola Akintunde           | 657 | 07061678079 | Abuja    |
| 271 Abiel Consultancy Services                 | Sunday Olusoji Akinyemi      | 658 | 08033411737 | Abuja    |
| 272 Favoured Accounting Services               | Iheme Hubert Obioha          | 659 | 08034090813 | Abuja    |
| 273 Segun Igoli & Associates                   | David Igoli Segun            | 660 | 08133615641 | Abuja    |
| 274 White Knight Professionals                 | Adebayo Paul Adejola         | 661 | 08036802529 | Abuja    |
| 275 Daramola S. Gbenga & Associate             | Daramola S. Gbenga           | 662 | 07038076830 | Abuja    |
| 276 Jones Progress & Partners                  | Jones Chukwu Okoro           | 663 | 08033138667 | Abuja    |
| 277 Ejo Consulting                             | Eggon Julius Ojo             | 664 | 08034042361 | Abuja    |
| 278 DJ. Ayuba & Associate                      | Deborah John Ayuba           | 665 | 08037869777 | Abuja    |
| 279 Daniel Newington & Co.                     | Chukwu Daniel Ndubuisi       | 666 | 08027154639 | Enugu    |
| 280 Bonny Light & Associates                   | Iheaturu Boniface Ikechukwu  | 667 | 08064381871 | Abuja    |
| 281 Chedride Professional Services             | Christian Ekene Udeh         | 668 | 08039261598 | Abuja    |
| 282 Elora Charis Consult                       | Chukwudi Oputa               | 669 | 08098220043 | Abuja    |
| 283 Hamisu Ibrahim Mijinyawa & Associates      | Hamisu Ibrahim               | 670 | 08030665612 | Abuja    |
| 284 Tasiri Adamu & Co.                         | Adamu Tasiri Yakubu          | 671 | 07062603417 | Adamawa  |
| 285 M.L. Waziri & Co.                          | Mounde Waziri Lamorde        | 672 | 08033493267 | Adamawa  |
| 286 A.M. Babale & Co.                          | Babale Abubakar Mohammed     | 673 | 08065028024 | Adamawa  |
| 287 Usman Biri & Co.                           | Usman Ahmed                  | 674 | 08039677605 | Adamawa  |
| 288 Titus Gandu & Co.                          | Obadiah Titus Gandu          | 675 | 08039637312 | Adamawa  |
| 289 YD Labaran & Co.                           | Yunusa Danbala Labaran       | 677 | 07039601333 | Kaduna   |
| 290 Spring Water Auditors & Co.                | Emmanuel Adah Ogbah          | 678 | 08036245708 | Plateau  |
| 291 Alaji J & Associates                       | John Alaji                   | 679 | 08062847586 | Kogi     |
| 292 A.E. Bashsedeen & Co.                      | Edicha Muhammed James        | 680 | 08164780011 | Kogi     |
| 293 Bayo Shehu & Co.                           | Bayo Shehu Olayiwola         | 681 | 08035531245 | Kwara    |
| 294 Olufemi Adelekan & Co.                     | Olufemi Adelekan             | 682 | 08035812789 | Kwara    |
| 295 Enesco Global Consult                      | Enemari Godwin               | 683 | 08033493267 | Abuja    |
| 296 JDL Swift & Associates                     | Okonkwo Chinedu Donatus      | 684 | 08064398099 | Abuja    |
| 297 MLSINIM & Associates                       | Mohammed Lawan Sini          | 685 | 08039261598 | Abuja    |
| 298 Dawood & Associates                        | Dauda Mohammed Iya           | 686 | 08062847586 | Kwara    |
| 299 J & Ebikes Associate & Co.                 | Ebedebiri E. John            | 687 | 08038426901 | Bayelsa  |
| 300 GMP Professional Services                  | Adebisi Adetutu              | 688 | 08034705587 | Abuja    |
| 301 Luka Averson Kuza & Co.                    | Luka Averson Kuza            | 689 | 08069231594 | Nasarawa |
| 302 Dr. Unah Ignatius & Co.                    | Ignatius Unah                | 690 | 08035883768 | Ebonyi   |
| 303 Ramat Remi Sulyman & Associates            | Ramat Remi Sulyman           | 691 | 08033705851 | Kwara    |
| 304 Nebechi Chukwuma & Co.                     | Nebechi ThankGod Chukwuma    | 692 | 07032645283 | Enugu    |
| 305 Letsworkitout Associates                   | Surajudeen Olawuyi           | 693 | 08164969999 | Abuja    |
| 306 Don Udahson & Co.                          | Udah Agbadi Andy             | 694 | 08035755288 | Abuja    |
| 307 Muhammad Bello Sani & Associates           | Muhammad Bello Sani          | 695 | 08037872995 | Abuja    |
| 308 OK-JOTH Consulting Co. Ltd                 | Osita David                  | 696 | 09152253644 | Ebonyi   |
| 301 Olusegun Ogunnariwo & Co.                  | Olusegun Adetunji Ogunnariwo | 697 | 07054411344 | ogun     |
| 302 Olayinka Odukoya & Co.                     | Odukoya Olayinka Andrew      | 698 | 08033972923 | ogun     |
| 303 Ajao Olatunde & Co.                        | Ajao Alamu Saka              | 699 | 08033370954 | ogun     |