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4	Adebayo Adeyemi & Co.	Adebayo Aremu Adeyemi	15	08033186738	Ogun
5	Umar Hamid & Co.	Lateef Iyanda Hassan	20	08033477005	Kano
6	Abuchi ED. Ogbuju & Co.	Abuchi Edward Ogbuju	21	08064037282	Abuja
7	Segun Fagbulu Associates	A.S Fagbulu	22	08022909631	Lagos
8	Adeyemi Apanpa & Co	Sikiru Adeyemi Apanpa	25	08034352515	Benue
9	Eluu Vincent & Co.	Vincent Ogbonnia Eluu	26	08039231100	Ebonyi
10	Oyedele Omoyede & Co.	Oyedele Omoyede	28	08033163862	Lagos
11	Chidi Onyewuchi & Co.	Chidi onyewuchi O.	34	08023576147	Kano
12	David Ugiagbe & Co	David Agbons Ugiagbe	35	08060482528	Edo
13	Anyi Oyeni and Co.	Patrick Ifeanyi Chukwuendo Oyeni	36	08033305935	Lagos
14	GM. M. Buba & Co.	Gombe Muhammad Buba	45	08176264633	Gombe
15	De-Knoll, Ani & Co.	Ukah Jude C.	46	08023216183	Lagos
16	Itabiyi Olayinka & Co.	Samuel Olayinka Itabiyi	53	08033359796	Kaduna
17	Abdul-aziz A.S. & Co	Abdu Saulawa Abdul-aziz	56	08033844722	Katsina
18	Obaka James & Co.	Eyoma James Obaka	59	08052587952	Abuja
19	Saburi Ilori & Co.	Saburi Ilori Alao	65	08051984245	Lagos
20	I.M. Umar & Co.	Ibrahim Mohammed Umar	66	08036044729	Adamawa
21	Kanu Ozioma & Co	Kanu Ozioma	67	08035655109	Gombe
22	Obioha Oga & Co.	Obioha Oga	71	08064437369	Abuja
23	Dom Arinze Chikelu & Co.	Dominic Arinze Chikelu	77	08033200498	Enugu
24	Abba Adaudu & Co.	Abba Adaudu	81	08036259908	Benue
25	Messrs Phil Phil Ige & Co.	Ige Philips Ohunenese	82	07065521568	Kogi
26	Umaru B. Kinafa & Co.	Umaru Buba Kinafa	83	08032587978	Gombe
27	UBG Bello & Co.	Umar Baba Goro Bello	84	08035898518	Gombe
28	Al-Ahl & Associates	Mohammed Lawal Bawa Maru	89	08065958677	Zamfara
29	James Tyungu & Co.	James Tyungu	91	08054417091	Benue
30	Olajire and Associates	Victor Olatunde Olajire	92	08064628578	Kogi
31	Wasilat Talib & Co.	Wasilat Iyabo Talib	93	08054210045	Kaduna
32	A.O. Okoroafor & Co	Alfred Okoroafor	99	08037086539	Anambra
33	OJF & Partners	Frank Samuel Ojobo	108	08032062424	Plateau
34	Tokunbo Ashiru & Co.	Lateef Tokunbo Ashiru	109	08034018846	Ogun
35	Okechukwu Uchime & Co.	Godwin O. Uchime	113	08033617253	Anambra
36	Idoko Anebi & Co	Anebi Idoko	115	08104712246	Plateau
37	Price Water & Co.	Solomon Musa Kewa	118	08033047297	Plateau
38	Yakubu Babati Mijinyawa & Co.	Yakubu Babati Mijinyawa	120	08037874489	Abuja
39	Momoh Damudi Salisu & Co.	Momoh Salisu D	127	08033624481	Lagos
40	J. Femi Adebisi & Co.	Joseph Femi Adebisi	129	08037044599	Kogi
41	Emma Ighos Anoke & Co.	Ighotequono Emmanuel Anoke	134	08036085936	Plateau
42	Obi Ndaji & Co.	O.G Ndaji	135	8038810303	Plateau
43	Segun Olorunfemi & Associates	John Olusegun Olorunfemi	137	08055303514	Lagos
44	Yashau Na-Abba and Co.	Yushau Muhammed Na-Abba	146	08065679970	Kano
45	Juga Mordi & Co.	Christopher Sunday Mordi	152	08037191765	Delta
46	Ladi Ibrahim Consulting	Maryam Ladi Ibrahim	156	08166182352	Kogi
47	Okeke Onyeodelu & Co.	Charles Ifeanyi Okeke	157	08033038878	Lagos
48	Abidoye Odesola & Co.	Michael Abidoye Odesola	159	08038269164	Adamawa
49	Omo-Cho Multibiz & Global Company	Chogudo Sule Ahmed	160	08036792829	Kogi
50	Dennis Chigozie Njoku & Co.	Dennis Chigozie Njoku & Co.	164	08036331297	Plateau

51	Yohanna Victor Pam & Co.	Yohanna Victor Pam	165	08035991904	Abuja
52	Eddy Aghayedo & Co.	Edward Evbagharu Aghayedo	167	08154030267	Abuja
53	Musa Yakubu & Co.	Musa Yakubu Ibrahim	168	08060739128	Kaduna
54	Adeniran Adedeji & Co.	Adeniran E. Adedeji	173	08023325037	Oyo
55	Anowu Nelson & Co.	Nelson I. Anowu	179	08034756863	Plateau
56	Nwankwo Ngozi Uloma & Co.	Ngozi Uloma Nwankwo	187	08033417232	Ebonyi
57	Suleiman Mohammed & Co.	Suleiman Mohammed	202	08036142221	Kano
58	Awe Agboluga & Co.	Ibrahim Babajide Awe Agboluga	203	08033639176	Ekiti
59	Femi Olatiilu & Co.	Emmanuel Oluwafemi Olatiilu	214	08035066289	Ekiti
60	Rotimi Odukoya & Associates	Augustine Rotimi Odukoya	215	08034027242	Ogun
61	Mfon Etok & Co	Mfon Akpan Etok	216	08023746474	Akwa Ibom
62	G.O. Agu & Co.	Okechukwu Godfrey Agu	225	08023208654	Lagos
63	A.K Usman & Co.	Abdul Kpotun Usman	227	08035899980	Kaduna
64	Yakubu Dauda-Mama & Co.	Yakubu Mama Dauda	228	08035903370	Plateau
65	Abdullazeez A. Awojobi & Co.	Abiodun Awojobi	229	08033901631	Nasarawa
66	Akor Ikpam & Co.	Ikpam Akor Emmanuel	231	07034848696	Benue
67	Stephen Ocheni & Co.	Stephen Ocheni	232	08035068557	Kogi
68	F.O.O and Partners	Oyenyi Fatai Oyewumi	233	08033724667	Abuja
69	Lawman Nzenwa & Co.	Lawman Nzenwa	234	08033280409	Imo
70	Asukwo Udoh & Co.	Alphonsus Asukwo E. Udoh	238	08185624965	Akwa Ibom
71	Udoh Aniedi Tom & Co.	Aniedi Tom Udoh	239	08023183518	Akwa Ibom
72	Nanzing Nangil Nden & Co.	Nanzing Nangil Nden	245	08035906655	Abuja
73	T.O Thomas & Co	Thomas Oluwasegun Tope	246	08037005432	Abuja
74	T.O Thomas & Co	Thomas Oluwasegun Tope	246	08037005432	Abuja
75	Ukwenya, Ukwenya & Associates	Ukwenya Audu Donatus	248	08032882986	Benue
76	Mukaila Adeyemi & Co.	Mukaila Gbola Adeyemi	249	08023545204	Bauchi
77	Balogun Isiaka & Co.	Balogun Isiaka	251	08034532917	Kaduna
78	Karim & Associates Ltd	Shehu Usman Hassan	253	08067766435	Abuja
79	Anefu, Snoe & Co.	Anefu Moses Otache	255	08036006512	Zamfara
80	Uduak Ewitat & Co.	Ewitat Uduak Joseph	257	08023171060	Akwa Ibom
81	Ak Akraasi & Co.	Akraasi Ekpamfon Akraasi	258	08038813967	Akwa Ibom
82	Duro Sotunde & Co.	Adeleke Duro Sotunde	259	08033198669	Lagos
83	David Akpoli & Co.	David O. Akpoli	260	08027655230	Edo
84	N.D. Ishaya & Co.	Ishaya Nyawosa Dado	263	08035893802	Abuja
85	Hansy Clems & Co.	Uchenna Clems Ozegbe	264	08035000932	Abuja
86	Agbo & Associates	Emmanuel Agbo	266	08039341826	Abuja
87	Samuel Anko & Company	Samuel Anko Jacob	269	08060389093	Plateau
88	Lausilla & Co.	Lamela Lenos Silas	270	08072822782	Abuja
89	Sam-K Eke & Co.	Kalu Sam Eke	274	08022233489	Lagos
90	Abu Tukur & Co.	Abubakar Tukur	284	08034534728	Niger
91	Abdullahi Maikano & Co.	Abdullahi Ya'u	286	08065497222	Kano
92	Mbadugha Chukwudi Emeka and Co.	Mbadugha Chukwudi Emeka	292	07036702046	Enugu
93	John Chukwuemeka Marcus & Co.	John C. Marcus	294	08033409047	Rivers
94	Frank U. Ugwu & Co.	Frank Ugbor Ugwu	295	08034745074	Enugu
95	Olubode Oni & Co.	Oni Olubode Matthew	297	08100155940	Lagos
96	Kris Chigbu and Co.	Chigbu C. Christian	304	08033118006	Abuja
97	Tayo Komolafe & Co.	Komolafe Elizabeth Omotayo	305	08035974860	Abuja
98	Clean Auditors and Co.	Peter M. Gbokson	316	08033863906	Plateau
99	Sunday Etim & Co	Raphael Sunday Etim	322	08035048148	Akwa Ibom
100	V.O. Agwude & Co.	Okoye Vincent Okechukwu	329	08036732746	Anambra
101	Aliyu & Usman	Abdu Usman	334	08035764461	Borno

102	MWM Professionals	Emmanuel O. Emecheta	337	08033748889	Delta
103	AMT Professional	Aminu Ibrahim	338	08035873273	Katsina
104	Anaebonam Ken & Co.	Anaebonam Ken O.	339	08023588751	Abuja
105	Ugochukwu Njoku & Co.	Emmanuel Ugochukwu Njoku	340	08033498036	Imo
106	DR. Austin Ejaife & Co.	Austin Ejaife	346	07031664488	Lagos
107	David Obinache and Co.	David Obinache Nnacheta	347	08033780320	Anambra
108	Emmanuel Abonta and Co.	Emmanuel Abonta	350	08035879338	Abuja
109	Etsenumhe Consult	Etsenumhe Henry	352	08035504341	Edo
110	Philip Hembe Yankyaa and Associates	Philip Hembe Yankyaa	354	07031944515	Benue
111	Yusuf Isiaka & Co.	Yusuf Adebayo Isiaka	335	08034467292	Kwara
112	K.S Ibrahim & Co.	Kpati Stephen Ibrahim	355	08036055052	Plateau
113	Ezekiel Williams & Co.	Ezekiel Edem Williams	357	08033418484	Rivers
114	Ukah Jude Chukwuemeka & Co.	Ukah Jude Chukwuemeka	358	08034558786	Lagos
115	Caleb Consulting	Caleb Aonover Tsenongo	362	08033645954	Abuja
116	Oyewole M.S. & Associates	Oyewole Michael	363	08036697923	Ekiti
117	Chris Rawlings A. E. & Co.	Emmanuel Christopher	364	08035004767	Kogi
118	Joseph E.M & Associates	Ejike Joseph Agbalugo	365	09167133693	Plateau
119	Silas Kwarpo and Co.	Silas I. Kwarpo	366	08033226903	Plateau
120	Moti & Associates	Hilda Mwuese Moti	368	08034008216	Abuja
121	Moti & Associates	Moti Hilda Mwuese	368	08022908217	Abuja
122	Isaac Okose & Co.	Isaac Ufuoma Okose	369	08038275570	Delta
123	Dantong Dalyop Rwang & Co.	Rwang Isaac Dalyop	370	08034947250	Plateau
124	Orjiir Gbande & Associates	Orjiir O. Gbande	371	08036523877	Benue
125	Umar Suleiman Jeekah and Co.	Umar Suleiman	375	08032893196	Sokoto
126	Ahonsi Felix Consult	Felix Ovbarhe Ahonsi	380	08036280714	Edo
127	A.A. Binuyo & Co.	Binuyo Adebayo	383	08023239531	Lagos
128	A.J Omoregie & Co.	Ahuninmwun J. Omoregie	386	08033609111	Edo
129	Obioma Austine & Co.	Obioma Augustine Edwin	388	08063860010	Abia
130	Ria Consulting	Egbo Roseline Ifeoma	389	07034497553	Enugu
131	Integrated Business Consults	Wadak Gofub Isaac	393	08034515242	Plateau
132	Tarfa Kunde & Co.	Tarfa Kunde	394	08059445104	Benue
133	Bamzah Professional Consult	Bilyaminu Aminu Shittu	395	08038087458	Jigawa
134	SO+A & Associates	Akor Stephen Ochene	397	08038949106	Abuja
135	Sunny Oyinbo and Associates	Sunday Oguntoyinbo	399	08077283073	Abuja
136	Badung Isido & Co.	Badung Isido	400	08066990940	Plateau
137	Hairuji and Associates	Isiyaku Ismaila	401	08033206615	Abuja
138	Uniways Professionals & Co.	Habibu Tijjani Mohammed	404	08037010297	Kaduna
139	Igodoh Chimezie George & Co.	Igodoh Chimezie George	405	08032649881	Lagos
140	Ogbonnaya Ojim & Co.	Ogbonnaya Ojim Okorafor	410	08060921983	Ebonyi
141	Onibile Abiodun & Co.	Onibile Abiodun Festus	413	08038462075	Taraba
142	Arrow-Edge Professional Services	Gideon Olajide Oloniyo	415	08035989359	Abuja
143	Arrow-Edge Professional Services	Gideon Olajide Oloniyo	415	08035989359	Abuja
144	T.A. Williams Professional Services	Williams Aende Tion	416	07038933502	Abuja
145	Isaac T. Tseaa Professionals	Isaac Terungwa Tseaa	417	08032526504	Abuja
146	Ahokar Aba & Co.	Ahokar Aper Felix	420	07030401962	Nasarawa
147	KKMD Finance & Tax Consult	Ezekiel Dauda Daschen	421	08034458915	Plateau
148	MM Mshelia & Associates	Mohammed M. Mshelia	424	08036048844	Adamawa
149	Sule Yahaya & Co.	Sule Yahaya	425	08035931353	Kogi
150	Onumoko & Associates	Tijjani Oyiza Habibat	426	08036865335	Kogi
151	Rotimi Awoyinfa & Co.	Rotimi Olugbenga Awoyinfa	428	08060927792	Abuja
152	Ese Mayomi Eghagha & Co.	Eghagha Mayomi Eseberhuo	431	08037049852	Delta

153	Anthony Okosun & Co.	Anthony Okosun	432	08035504341	Edo
154	2MT Professional Associates	Olamide Fagbulu	433	07037767656	Abuja
155	A.B.A.C.O. Consulting	Adebayo Adeshola Olubunmi	436	08037193639	Lagos
156	Chukwuma Obasi, Chukwuemeka Charles Oparaocha & Co.	Benignus Chukwuma Obasi and Chukwuemeka Charles Oparaocha	438	08035524259	Imo
157	Samuel S. Agboola & Co.	Samuel A. Obata	439	08033670787	Ondo
158	Segun Ogundunmade & Co.	Segun Titi Ogundunmade	440	08144450533	Oyo
159	A. G. Genius Consulting	Ajagun Gbolahan	441	08055179042	Abuja
160	I-CENT Global Consulting Ltd	Usman Oyiza Silifat	444	08039485956	Abuja
161	Phigs Professionals	Funso Stephen Aladega	445	08037032529	Abuja
162	Shadrack Adejo & Associate	Shadrack Arome Adejo	446	08033624705	Abuja
163	Michelle Consult & Professional Services	Idris Suleiman	447	08033148583	Imo
164	Bello Ochobaiye & Co.	Bello Adeiza Rasaki	448	08033148583	Gombe
165	Edibo Alilu & Co.	Edibo Alilu	449	08036231949	Abuja
166	C.J. Okpe Calebsmith & Co.	Okpe Caleb John	451	08069676289	Abuja
167	Divista Associates	Adekunle Abidemi	452	08175454888	Abuja
168	Adlyn Markus & Co.	Adlyn Chukwuocha	453	08069738559	Abuja
169	Bayos L. Y. & Co.	Liman Yakubu Bayos	455	08028463868	Abuja
170	Grateful Associates	Mu'azu Usman	456	08176264633	Gombe
171	Danusman & Partners	Daniel Usman	457	08023179051	Plateau
172	Ebilapere Accounting Services	Ebilaawei Perewari	459	08037970474	Bayelsa
173	Harrison O. Oyabrade Associates & Co.	Oduru Harrison	460	08066774693	Bayelsa
174	Wasilatu Yusuf & Co.	Wasilatu Yusuf	461	08036063904	Kaduna
175	Oyedokun Godwin Emmanuel & Co.	Oyedokun Godwin Emmanuel	463	08033737184	Lagos
176	Laobert & Associates	Akindolire Herbert Olaolu	467	07030170023	Ondo
177	Oyebamiji Soladoye & Co.	Oyebamiji Rahmon Soladoye	468	08023325037	Oyo
178	Messrs Icon & Co.	Obukwelu Azuka Francis	472	07032966111	Abuja
179	F. Ike Ibekwe & Co.	Francis Ikechukwu Ibekwe	473	07030648133	Abuja
180	Mutah Nkeki & Co.	Mutah Nkeki	474	08027458154	Abuja
181	Elmaro Elaigwu & Co.	Elaigwu John	475	08038089161	Abuja
182	DSG-Doach Consulting +	Ademola Sunday Falola	476	08066569872	Abuja
183	Peter Ochapa & Co.	Peter Orinya Ochapa	477	08036018467	Abuja
184	Vog Global Consult	Okey Okoro Udo	478	08072323237	Abuja
185	Dele Jenyo & Partners	Jenyo Bamidele	479	08035982781	Plateau
186	Ashapha Ibn Bala & Co.	Muh Ashapha Ibn Bala	480	08035890922	Nasarawa
187	Vehmo Professional Services	Gabriel Monday Ukwela	482	08063501685	Benue
188	Atace Professional Services	Yunusa Muhammad Kabir	483	08037032529	Plateau
189	Musa Zira & Co.	Musa Samaila Zirakwambge	485	08035769885	Abuja
190	Usman Zira & Co.	Usman Zira	487	08026806829	Adamawa
191	Maikarfi & Partners	Mansur Shehu	488	08020978598	Zamfara
192	D.O. Nwoko & Co.	Daniel Odims Nwoko	491	08033329136	Delta
193	Nwamana Ese & Co.	Nwamana Julius Eseagwuta	492	08128285757	Edo
194	Esenelave Consult	Esene O. Lawrence	493	08058815234	Edo
195	Samuel Adekolu & Co.	Samuel Adekolu	494	08028018576	Abuja
196	Kalu A. Nwankwo & Co.	Anthony Nwankwo Kalu	495	08037426484	Abia
197	U.A. Usman & Co.	Umar Aliyu Usman	496	08034416785	Abuja
198	A.M. Ambursa & Co.	Mohammed Abubakar Ambursa	497	08033155067	Abuja
199	Rock Tower Audit	Ele John Egbunu	498	08036539394	Abuja
200	E.U. Otijele & Co.	Otijele Enemune Umoru	499	08175454888	Abuja
201	Eissa Ain & Co.	Abubakar Isa Gachi	500	08037868470	Abuja
202	Accounting Tools Consulting Services	Kennedy Iwundu	501	08037866998	Abuja
203	Abimbola Olowe & Co.	Abimbola Rukayya Olowe	502	09066128161	Kaduna

204	Chike Danjuma & Co.	Friday C. Okoronkwo	503	08033148583	Abuja
205	Zedo-Frank & Associates	Izevbuwa A.Y. Frank	504	08060484994	Edo
206	Chikwa Chiedu & Co.	Maureen C. Eboka	505	08036730490	Delta
207	Tony Nwamadi Kamalu & Co.	Kamalu Anthony Nwamadi	506	08036817200	Imo
208	Dr. Stephen Bala Ameh & Co.	Dr. Stephen Bala Ameh	507	08060924823	Kogi
209	Ajugwe Chukwu & Associates	Ajugwe Chukwu	508	08036358042	Abuja
210	Martin Dibang Achua & Co. Accountants	Martin dibang Achua	509	08055603152	Abuja
211	BOK Global Consult	Onyearu Kalu Onyearu	510	08036933736	Anambra
212	Filibus Bitrus & Associates	Filibus Ndirmbula Bitrus	511	08183377786	Abuja
213	Marc Marcdon Consults	Marcus Ayuba	512	08033447210	Lagos
214	Marc Mardon Consults	Marcus Ayuba	512	08033447210	Lagos
215	Henryjoe Ofordile PHD & Co.	Ofordile Henry Obi	513	08037622558	Enugu
216	J E NEMS Consult	Neminebor James E.	514	08033610241	Bayelsa
217	M G Ahmed Certified National Accountant	Mohammed Gidado Ahmed	515	08024268327	Gombe
218	Dominic Isaac & Co.	Dominic Isaac	516	08033367471	Rivers
219	Donatus Nathan & Co.	Donatus Nathan	517	08145558709	Abuja
220	Joseph Grand & Co.	Joseph Terlumun	518	08099137000	Abuja
221	Ellyjack Adejoh Otama & Co.	Adejoh Otama Elias	519	07031233911	Benue
223	Hapisam Consultancy Services	Samuel Olorunmbe Abiodun	520	08023183534	Benue
224	ARF Consultancy Services	Augustine Fagbola	521	08034400622	Benue
225	Muhammadu Jibril & Co.	Muhammadu Jibril	522	08065692586	Kaduna
226	Azarema & Co.	Adamu Abubakar	523	08036155381	Bauchi
227	Kevin & Chimezie Associates	Kevin Attah I.	524	08035910737	Abuja
228	Emeka Enendu & Co.	Christopher Enendu	525	08033132499	Abuja
229	G.A. Da-silva Professionals	Gregory Ayodele Da-silva	526	08033029752	Lagos
230	U.U. Ibrahim & Associates	Usman Uba Ibrahim	527	08034520234	Niger
231	Zoryii Nwiamanie & Associates	Zoryii Nwiamanie Josco	528	07039451681	Rivers
232	Odikibo Ibulu & Co.	Ibulu Odikibo Kingsley	529	08037440649	Rivers
233	Bn Hassan & Co.	Aliyu Alhaji Hassan	530	08032922216	Kano
234	Deluxe & Co.	Isah Ibrahim Ebbo	531	08033211028	Abuja
235	Olusola Olufayobi & Co.	Olusola Teleola Olufayobi	532	8038097960	Abuja
236	PIPO Consulting	Pascal I. P. Okolie	544	08035528500	Enugu
237	Welgeos & Partners	Welcome George	567	08032557898	Rivers
238	I.M. Bello & Co.	Ibrahim Muhammad Bello	581	08032672069	Gombe
239	Chris Adie & Co.	Christopher A. U. Adie	582	08037194212	Ebonyi
240	Yans Professional Consulting & Co.	Raji Seminat Olaide	583	08063680802	Anambra
241	A.A. Tukur & Co.	Anas Tukur Abdulkadir	584	08167351498	Katsina
242	Salifu & Partners	Salifu Akoh	585	08034538079	Kaduna
243	Agboola Sonntag Consulting	Oju Sunday	586	07034591956	Nasarawa
244	H .I. Biu & Co.	Hassan Ibrahim Biu	587	08035882118	Abuja
245	Savvy Management Consulting Services	Sunny Ndubuisi Orji	588	08035862368	Abuja
246	Buhari Mohd Dodo & Co.	Buhari Muhammadu Dodo	589	07063889156	Abuja
247	Onwudili A.O & Co.	Andrew O. Onwudili	590	08066894529	Abuja
248	GIK Consultancy Services	Gabriel Gbayan	591	09082368525	Abuja
249	Uaisiezor Resource Enterprises	Aghughu Adolphus Arhotomhenla	592	08033600321	Abuja
250	Hsquare & Co.	Ahmed Ibrahim	593	08065367007	Niger
251	Chriscovino professional Services	Onuoha John Chijindu	594	07037970500	Lagos
252	B.A.Musa & Co.	Bababida Musa Awesu	595	08036883027	Niger
253	Auditson & Co.	Adebola Anthony Abiona	596	08170592469	Lagos
254	Yani Consultancy Services	Iliya Kiyani Elisha	597	07039050561	Abuja
255	Bahr Noor Consultancy Services	Bashir Tubo Mohammed	598	08036180121	Abuja

256	Anugwo C.J & Co.	Anugwo C. Jonathan	599	08033142453	Abuja
257	A.S.Ocholi & Co.	Augustine Sunday Ocholi	600	08065617648	Kaduna
258	I.D. Alhassan & Co.	Ibrahim Danladi Alhassan	601	08036270304	Kano
259	Folarin olufemi & Co Ltd	Olufemi Folarin	602	08033114974	Abuja
260	SHB Professional Services	Nura Ibrahim	603	08032592332	Katsina
261	J J Danlami & Co.	Joseph Danlami Jatau	604	08065481961	Kaduna
262	Audit Assured Professionals	Obidike Charles Chidozie	605	08028027003	Lagos
263	Ben Ogbeide & Associates	Benjamin Eki Ogbeide	606	08033247625	Abuja
264	Tosin Adeleye & Co.	Tosin Adebayo Adeleye	607	08066051690	Kaduna
265	Matthew Best Firm	Matthew Ibhafidon	608	08035623164	Abuja
266	Gwaza Apenda & Co.	Gwaza Gabriel Apenda	609	07034848696	Benue
267	Jofat Eze & Co.	Eze Josephat	610	08037864347	Abuja
268	A.A.Haske & Co.	Adamu Ahmed Dantani	611	08163429951	Nasarawa
269	Absaab Consult Services	Abubakar Abdullahi	612	08020989666	Abuja
270	Kayode Fasua & Co.	Kayode Olushola Fasua	613	08033487097	Plateau
271	Egwu and Partners	James Sunny Egwu	614	08036001690	Abuja
272	M.Agbeiyi & Associate	Monday Agbeiyi	615	08032687057	Delta
273	Bridget Erezi & Co.	Egbelughe Ereimeh Bridget	616	08063824279	Delta
274	Emmanuel Ichakanu & Co.	Ichakanu Emmanuel Sunday	617	08033658276	Kwara
275	Hiconsulting Professionals	Chinweze Chigozie Chukwudi	618	08036755507	Abuja
276	Shardav Consulting	Benjamin Angbo	619	08036192674	Abuja
277	Michael Joshua & Co.	Michael Joshua	620	8038133024	Abuja
278	DCM Professional Services	Mgbonyebi Chijioke Donald	621	08033948595	Abuja
279	S.E.Afejuku Professional	Afejuku Stephen E.	622	08033142649	Delta
280	Asmy Management Consultants	Sa'ad Muhammad Wuro Chekke	623	08035383888	Adamawa
281	Woyengibuomo Toru Acct Solutions	Dr. Woyengibuomo Toru	624	08102951130	Bayelsa
282	Wizjo Professionals	Ifiok David Jonathan	625	09035198502	Akwa Ibom
283	Harrison Owoh HJ & Partners	Harrison Uzodinma Owoh	626	08023289396	Lagos
284	Artscience, Frank & Co.	Francis Okokon Bassey	627	08056442995	Lagos
285	AA and C Professionals	Adeniran Semiu Adelani	628	08127379044	Lagos
286	Kingdom Dominion Multiventures Ltd	Prof. Awobode Oyelakin Lanre	629	08130899702	Oyo
287	Abimike Consult	Adewumi Olusegun Michael	630	08033525670	Ondo
288	Oloruntoba Sanni & Co.	Sanni Oloruntoba	631	08055458757	Ekiti
289	Goddy OG. Okpacha & Co.	Okpacha Oghenerhoro Goddy	632	08033538180	Lagos
290	Ebimowe Wodu & Associates	Dr. Ebimowe Wodu	633	08069091007	Bayelsa
291	Stanford Wen & Co.	Wobo Emmanuel Nyebuchi	634	08058521262	Rivers
292	Mark Height	Iyere Samuel Iheonkhan	635	08063216925	Nasarawa
293	Hassan Hashim & Co.	Hassan Hashim	636	08034362321	Jigawa
294	Victor Edeka Lawrence & Co.	Victor Edeka Lawrence	637	08037810053	Gombe
295	XAL Professional Services	Abdulazeez Busari	638	08033844722	Plateau
296	Sokan Ojebode & Co.	James Adesokan Ojebode	639	09057091623	Oyo
297	S. Mazadu & Co. (Chartered Accts)	Salifullahi Abdullahi Mazadu	640	08033581343	Kaduna
298	MMBG & Co.	Mohammed Maaji Bukar Goniri	641	08025092323	Adamawa
299	Kolo & Associates	Peter Kolo	642	07038921375	Niger
300	Olu Akanbi & Co.	Sunday Oluremi Akanbi	643	08035892221	Kwara
301	Abdullahi, Abdullahi & Co.	Mustapha Abdullahi	644	08034655925	Kano
302	Kolade Ayo & Co.	Kolade Ayodele Bidemi	645	08035095541	Kogi
303	Amfanat Professionals & Co.	Abubakar Abdullahi	646	08033860771	Katsina
304	MK Muadz & Co.	Muazu Mani Kofarbai	647	0803445981	Katsina
305	Friday E. Akpan & Co.	Friday E. Akpan	648	08033261424	Plateau
306	Hassan Ohida & Co.	Audu Hassan Ohida	649	08035922482	Kaduna

307	T.T. David & Co.	David Tanko Tula	650	08036794512	Niger
308	Abaafashab Integrated Concepts Nig. Ltd	Shaba Nakordi	651	08036794512	Niger
309	JH Jibo & Co.	Jibrin Hussaini Jibo	652	08037899841	Abuja
310	Tripple 'E & Co. Advisory Services	Caroline Mary Ndubuisi	653	08037107005	Abuja
311	Charleswalker and Co. Professional service	Orah Agnes Ijeoma	654	08036843482	Abuja
312	Taxtech Solutions	Dauda Madaki	655	08033305230	Kaduna
313	Oke Emmanuel Consult Ltd	Oke Adeniyi Oluwashina	656	08023832009	Abuja
314	Karma Professional Services	Ogunsola Akintunde	657	07061678079	Abuja
315	Abiel Consultancy Services	Sunday Olusoji Akinyemi	658	08033411737	Abuja
316	Favoured Accounting Services	Iheme Hubert Obioha	659	08034090813	Abuja
317	Segun Igoli & Associates	David Igoli Segun	660	08133615641	Abuja
318	White Knight Professionals	Adebayo Paul Adejola	661	08036802529	Abuja
319	Daramola S. Gbenga & Associate	Daramola S. Gbenga	662	07038076830	Abuja
320	Jones Progress & Partners	Jones Chukwu Okoro	663	08033138667	Abuja
321	Ejo Consulting	Eggon Julius Ojo	664	08034042361	Abuja
322	DJ. Ayuba & Associate	Deborah John Ayuba	665	08037869777	Abuja
323	Daniel Newton & Co.	Chukwu Daniel Ndubuisi	666	08027154639	Enugu
324	Bonny Light & Associates	Iheaturu Boniface Ikechukwu	667	08064381871	Abuja
325	Chedride Professional Services	Christian Ekene Udeh	668	08039261598	Abuja
326	Elora Charis Consult	Chukwudi Oputa	669	08098220043	Abuja
327	Hamisu Ibrahim Mijinyawa & Associates	Hamisu Ibrahim	670	08030665612	Abuja
328	Tasiri Adamu & Co.	Adamu Tasiri Yakubu	671	07062603417	Adamawa
329	M.L. Waziri & Co.	Mounde Waziri Lamorde	672	08033493267	Adamawa
330	A.M. Babale & Co.	Babale Abubakar Mohammed	673	08065028024	Adamawa
331	Usman Biri & Co.	Usman Ahmed	674	08039677605	Adamawa
332	Titus Gandu & Co.	Obadiah Titus Gandu	675	08039637312	Adamawa
333	YD Labaran & Co.	Yunusa Danbala Labaran	677	07039601333	Kaduna
334	Spring Water Auditors & Co.	Emmanuel Adah Ogbah	678	08036245708	Plateau
335	Alaji J & Associates	John Alaji	679	08062847586	Kogi
336	A.E. Bashsedeen & Co.	Edicha Muhammed James	680	08164780011	Kogi
337	Bayo Shehu & Co.	Bayo Shehu Olayiwola	681	08035531245	Kwara
338	Olufemi Adelekan & Co.	Olufemi Adelekan	682	08035812789	Kwara
339	Enesco Global Consult	Enemari Godwin	683	08065682420	Abuja
340	JDL Swift & Associates	Okonkwo Chinedu Donatus	684	08064398099	Abuja
341	MLSINIM & Associates	Mohammed Lawan Sini	685	08039261598	Abuja
342	Dawood & Associates	Dauda Mohammed Iya	686	08062847586	Kwara
343	J & Ebikes Associate & Co.	Ebedebiri E. John	687	08038426901	Bayelsa
344	GMP Professional Services	Adebisi Adetutu	688	08034705587	Abuja
345	Luka Averson Kuza & Co.	Luka Averson Kuza	689	08069231594	Nasarawa
346	Dr. Unah Ignatius & Co.	Ignatius Unah	690	08035883768	Ebonyi
347	Ramat Remi Sulyman & Associates	Ramat Remi Sulyman	691	08033705851	Kwara
348	Nebechi Chukwuma & Co.	Nebechi ThankGod Chukwuma	692	07032645283	Enugu
349	Letsworkitout Associates	Surajudeen Olawuyi	693	08164969999	Abuja
350	Don Udahson & Co.	Udah Agbadi Andy	694	08035755288	Abuja
351	Muhammad Bello Sani & Associates	Muhammad Bello Sani	695	08037872995	Abuja
352	OK-JOTH Consulting Co. Ltd	Osita David	696	09152253644	Ebonyi
353	Olusegun Ogunnariwo & Co.	Olusegun Adetunji Ogunnariwo	697	07054411344	Ogun
354	Olayinka Odukoya & Co.	Odukoya Olayinka Andrew	698	08033972923	Ogun
355	Ajao Olatunde & Co.	Ajao Alamu Saka	699	08033370954	Ogun
356	Akindele W.D. Consult	Akindele Wasiru Dolamu	700	08038128822	Abuja
357	Tajudeen Olesin & Associates	Ibrahim Tajudeen Shola	701	08034947962	Abuja

358	Noble C. James Consult	Noble Chukwumeziri James	702	08037836027	Abia
359	Ryan Global Consult	Askia Samuel Ogieh	703	08037881485	Delta
360	Azigbo Benjamin Ereabome & Associates	Azigbo Benjamin Ereabome	704	08065575459	Delta
361	Nayo Okoye & Associates	Okoye Augustine Anayo	705	08036693502	Anambra
362	Ezeh Oliver & Associates	Ezeh Oliver Okonkwo	706	08087139205	Anambra
363	Arthur Buabeng & Partners	Solomon Arthur Buabeng	707	08035731440	Anambra
364	Leonard Arueyingho & Co.	Leonard T. Arueyingho	708	07039452244	Rivers
365	A.O. Oladipupo & Co.	Adesina Olugoke Oladipupo	709	08055160668	Edo
366	ICD Associates	Chidi Ikpo	710	08038638279	Abuja
367	Samotu Ayobami & Co.	Ayobami Akofe Samotu	711	08037189537	Abuja
368	Felix A. Faniran & Co.	Felix Adelani Faniran	712	08035872686	Abuja
369	Mustapha Alfa & Co.	Mohammed Mustapha Alfa	713	08035767670	Nasarawa
370	Gambo Saleh & Co.	Gambo Saleh	714	08035815012	Borno
371	Primegate Professional Services	Ogbu Godwin Otseme	715	0806537091	Adamawa
372	Ibrahimraymond Akaji & Co.	Raymond Ibrahim	716	08027063534	Adamawa
373	AY A JEWEL & CO.	Abubakar Yakubu Ahmad	717	08067542075	Gombe
374	John Samson Consult	John Samson	718	07038860363	Kaduna
375	Mohammadan Ameen Consultancy Services	Aminu Abubakar	719	08035922472	Kaduna
376	Rahasatiku and Co.	Mohammed Tanimu Atiku	720	08185807368	Nasarawa
377	Asfra Consult	Kwagh-har Asen and Enenche Ogebe Francis	721	07037693043	Benue
378	Abbah Khairi & Co.	Audu Sule	722	08029173939	Plateau
379	Brook Fountain Consults	Olayinka Kabiru Salami	723	08036555519	Plateau
380	James Ajour & Associates	James Ajour	724	08060389093	Plateau
381	Peace Wings Consult	Siyeofori Tamunosiki B. Ulu	725	08036045721	Plateau
382	Mike M.E & Associates	Michael Mbang Ekpo	726	08037235606	Cross River
383	Blue Hands Professionals	Akakabota Peter Agboro	727	08061384758	Delta
384	Buba yelle & Co.	Yusuf Adamu Goje	728	08064340981	Gombe
385	Sunrise Professional Services	Sunday Otighi	729	07030137115	Delta
386	Baggage Sugu Hammawa & Co.	Isa Sugu Hammawa	730	08032837564	Adamawa
387	Bingel Professional Services	Muhammed Umar Inuwa	731	08065639965	Abuja
388	NCST Consulting Services	Nyedu Wisdom Daniels	732	08023318591	Lagos
389	OLADAPO OLASEHINDE & CO.	Olasehinde Isaac Oladapo	733	08087756403	Abuja
390	Makbab & Associates	Salisu Bello	734	08069168808	Bauchi
391	Usen Christopher & Co.	Usen Christopher Ekong	735	08036796871	Plateau
392	Ibrahim Gimba & Co.	Mohammed Ibrahim Ahmed	736	08031396285	Bauchi
393	Daniel A. Aboche & Associate	Daniel Amedu Aboche	737	08035046175	Abuja
394	Zurfi Ibrahim & Co.	Mohammed Awal Ibrahim	738	08066005096	Abuja
395	Praisemine Associates	Silas Simon Victor	739	08065304701	Abuja
396	A.S Maikano & Co.	Abdullahi Maikano Saidu	740	08037864829	Kaduna
397	Dan-Akka & Co.	Bakori Kabir Yusuf	741	08037737787	Kano
398	Abdulmalik Alhaji Umaru & Co.	Abdulmalik Alhaji Umaru	742	08065759601	Niger
399	Sulayman Atanda & Co.	Yahaya Atanda Sulayman	743	07061236050	Ogun
400	Friclem Consults	Clement Ifeanyi Anyawu & Friday Chikadibia Uchendu	744	08033256174	Imo
401	James Olugbenga & Co.	Olugbenga James Ojo	745	08035822735	Osun
402	Olatunde Olaleye & Co.	Olatunde John Olaleye	746	08023635085	Oyo
403	Agodi Consulting Firm	Reuben Osita Nwosu	747	08033263912	Imo
404	Oluremi Adeniyi & Co.	Oluremi Tunde Adeniyi	748	08033918314	Kwara
405	EBOKA RIFA & CO.	EBALUMHE KASSIM	749	08087744915	Niger
406	FIRAA & CO.	RISIKAT ABIMBOLA OLUMEGBON	750	08023332219	Lagos
407	MARYJANE GLOBAL AUDIT FIRM	MARY JANE IJEOMA EGWUOM	751	09031952139	Anambra
408	UWAOMA IRONKWE & CO.	UWAOMA IGNATIUS IRONKWE	752	08033388000	Rivers

409	FINSEC ASSOCIATES	FRIDAY C. ESINWOKE	753	08066925995	Rivers
410	FAROMA CONSULTING SERVICES	OLUWABAMIKE RUTH AROKOYO	754	08033118376	Abuja
411	KIA CONSULT	KENNEDY IYAJI AMMEH	755	07037707088	Abuja
412	OGBOR ODO & ASSOCIATES	ODO PATRICK OGBOR	756	09020930427	Abuja
413	ERIC JOSHUA & CO.	JOSHUA OLUWAKAYODE ERIC	757	07023408458	Oyo
414	JUNAKO PROFESSIONAL SERVICES	JUDE ENEMONA ALI	758	08066482273	Abuja
415	TERRYMAY CONSULTING	AYODELE OSAGBAMI	759	08100155940	Lagos
416	CLEAR PREMIUM & CO.	AUDU PROMISE JOHN	760	08035864291	Plateau
417	OLABUMIC & CO.	OLADAPO BUSUYI MICHAEL	761	08034753920	Abuja
418	LUBASE PROFESSIONAL SERVICES	ATUNBI OLUMIDE AYODELE	762	08056343183	Abuja
419	HENRY UGOCHUKWU NZERIBE & CO.	HENRY UGOCHUKWU NZERIBE	763	08033863755	Abuja
420	CDA & PARTNERS CONSULTING	CLETUS DANDISON NNAH	764	08051515109	Abuja
421	ODEH.N.IGBABE & ASSOCIATES	IGBABE NICODEMUS ODEH	765	08032942550	Benue
422	SIACA ANIWE & CO.	ANIWE SIACA OMOLOWO	766	08033312472	Abuja
423	ANOKYA & CO.	HARUNA BATURE UKYA USMAN	767	08030413573	Kebbi
424	M.M. SAIDU & CO.	SAIDU MAHMOUD MUKTAR	768	08033469290	Kano
425	STANLEY RICHFIELD & ASSOCIATES INTERNATIONAL	STANLEY IBE	769	09057192869	Lagos
426	M.W. ABDULLAHI & CO.	MUHAMMAD WADA ABDULLAHI	770	08033609702	Kano
427	E. A. A. ORESEGUN & CO.	EMMANUEL ADEMOLA AYODEJI ORESEGUN	771	08030688799	Ogun
428	N. M. MARTIN & CO.	MICHAEL MARTIN NKEMAKOLAM	772	09060590140	Lagos
429	D. M. HASSAN & PARTNERS	HASSAN MA'ARUF DANJUMA	773	08060771166	Abuja
430	E.U. INSIGHTS CONSULTING	UGWU EUCHARIA NGOZI	774	08036290753	ABUJA FCT
431	MUIS CONSULTING AND PROFESSIONAL SERVICES	UDUANS ISMAIL MA'MUD	775	08053750553	SOKOTO STATE
432	PRIDE SPHERE CONSULTING	MUSTAPHA JIBRIL SHEHU	776	080155500555	ZAMFARA STATE
433	LEKLIZZ & PARTNERS	ALUKO OLALEKAN SAMSOM	777	08135073345	PLATEAU STATE
434	ISMAIL, MAMMAN & CO	MAMMAN BUBA MUHAMMAD & ISMAIL AMINU BALARABE	778	08037873673	ABUJA FCT
435	CHEVINO PROFESSIONAL CONSULT	CHINEDU VENATIUS OZOANIGBO	779	08062684564	ANAMBRA STATE
436	GAPSUK DACHIN & CO	DACHIN GAPSUK SUNDAY	780	08035804467	ABUJA FCT
437	M.D.A NDAKPAYI & CO.	MUHAMMAD DANJUMA ALI	781	08076521115	KWARA STATE
438	IYAKONBOGHA AYAS AND ASSOCIATE	IYAKONBOGHA AYAS JEFFREY	782	08161689320	DELTA STATE
439	OBI AUDIT & PARTNERS	OBI AZUBUIKE EMMANUEL	783	08067922530	LAGOS STATE
440	ADAMU HASSAN & CO	HASSAN ADAMU MUHAMMAD	784	08036593007	KANO STATE
441	MGI PROFESSIONAL SERVICES	IBRAHIM MUHAMMAD GIDDI	785	08035874599	KWARA STATE
442	A.G.M. SHEMI CONSULTS AND CO	MAGAJI ANDREW GANDU	786	08034028847	ADAMAWA STATE
443	ATTAH AND ASSOCIATES ACCOUNTING PROFESSIONAL SERVICES	ATTAH JOHN ADEYI	787	08065822019	ABUJA FCT
444	ARQES ASSOCIATES	ONYILO FRANCIS	788	09056852250	ABUJA FCT
445	FOSTER ASSOCIATES	OJO OLORUNFEMI	789	08033114541	LAGOS STATE
446	DAVID CHINWUBA & CO	CHINWUBA DAVID OKEZIE	790	08098946085	ABUJA FCT
447	LINDA CONSULTANCY & GLOBAL LINKS CONCEPT	DIDEL LINDA NAPALANG	791	08033269239	PLATEAU STATE
448	ADHAWANKI & ASSOCIATE SERVICES	WANKI ADAMU IBRAHIM	792	08036155947	ABUJA FCT
449	BBAL & ASSOCIATE SERVICES	BALA BABANGIDA	793	09092668643	ABUJA FCT
450	Z.M CONSULT AND PROFESSIONAL SERVICES	GADZAMA ZARA YERIMA	794	07034514111	KADUNA STATE
451	HARFAT & ASSOCIATES	LAWAL HARUNA	795	080601103118	KADUNA STATE
452	TAIWO EJIWUMI CONSULTING	BAMIDELE TAIWO ISMAIL	796	08035091430	OSUN STATE
453	TECG CONSULTS	GUKAS ANTHONY AUTA	797	08055493609	ABUJA FCT
454	SANUSI BAPPA & CO.	JIBIR SANUSI BAPPA	798	08032031759	ABUJA FCT
455	OLANREWaju RAHEEM & CO.	RAIMI OLANREWaju DAUDA	799	07069641607	ABUJA FCT
456	CROWNHILLS PROFESSIONAL SERVICES	SAMBO ALANUWA YASKA	800	08027477615	ABUJA FCT
457	BASAKKWACE & CO	BASAKKWACE AHMAD GARBA	801	08069574452	SOKOTO STATE
458	MUHAMMAD BELLO CONSULT	BELLO MUHAMMAD ABDULLAHI	802	08023724771	KANO STATE
459	NEXORA AUDIT FIRM	ONWOCHAI BENEDICT SHEDRACH	803	08038519600	EDO STATE

460	JOHN U. ONOJA & CO LTD	UGWO ONOJA JOHN	804	07033083691	PLATEAU STATE
461	HAUS USMAN & CO	USMAN NMA UMAR	805	08033307743	KADUNA
462	TRISPEL INTEGRATED SERVICE	APIRI TONYE RICHARD	806	08038752458	BAYELSA STATE
463	HASSAN NASIRU & CO	MU'AZU HASSAN NASIRU	807	07038235212	PLATEAU STATE
464	GIDEON FRIDAY SAMUEL & CO	SAMUEL GIDEON FRIDAY	808	08169828186	ABUJA FCT
466	PETU JOYCE & CO	PETU JOYCE AINA	810	08065493521	ABUJA FCT
467	FORESIGHT ACCOUNTING AND MANAGEMENT CONSULT	ABUBAKAR IBRAHIM DANJUMA	811	08035903336	ABUJA FCT