

**THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA**  
**LIST OF APPROVED TAX PRACTITIONERS REGISTERED WITH THE INSTITUTE AS AT MARCH 4, 2010.**

LICEN	MEM/N	SURNAME	OTHER NAMES	FIRM NAME	FIRM ADDRESS	FIRM POSTAL ADDRESS	CITY	STATE
1	436	ABOROWA	JULIUS OLUFEMI	J. O. ABOROWA & CO	3, KARIMU STREET, OFF FRED OMOJOLE CRESCENT		GBAGADA	LAGOS
2	834	ADEDUYITE	AGBOOLA FESTUS	TAXPOINT ASSOCIATES	118, ABEOKUTA EXPRESS WAY		DOPEMU	LAGOS
3	1097	ADIGUN	KAMORU ADELEKE	AYODELE ADIGUN & CO	PLOT D4, ROAD D, MANDO LIGHT INDUSTRIAL ESTATE		KADUNA	KADUNA
4	638	AJALA	MICHEAL OLUDARE OLADIRAN	OLA AJALA & CO	2ND FLOOR, 58A, KUDIRAT ABIOLA WAY, BESIDE UBA OFFICE		OREGUN	LAGOS
5	2321	AKANO	JOSEPH JIMOH	J.J. AKANO & CO	17, DIPEOLU STREET OFF OBAFEMI AWOLOWO WAY		IKEJA	LAGOS
6	1038	AKEJU	SURAJ TITILAYO OLAKUNLE	OLAKUNLE AKEJU & CO	34, AJJEDIDUN STREET OFF AGUNLEJIKA ROAD		IESHATEDO	LAGOS
7	1184	AKINYELURE	PATRICK AYO	AYO AKINYELURE & CO	153, AKOWONJO ROAD		DOPEMU	LAGOS
8	1366	ALASOADURA	THOMAS OLADELE	ADIGUN ALASOADURA & CO	95/129, OKOTA ROAD		ISOLO	LAGOS
9	1116	AMADI	CHIBUZO NNANNA	CHIBUZO AMADI & ASSOCIATES	13, OKIGBO CRESCENT INDEPENDENCE LAYOUT		ENUGU	ENUGU
10	972	BABALOLA	TALPHA OLALEYE	TAL BABS & ASSOCIATES	10, ADEPELE STREET OFF SIMBIAT ABIOLA WAY		IKEJA	LAGOS
11	821	DAWODU	SAMUEL OLADELE	DELE DAWODU ASSOCIATES	489, IKORODU ROAD		KETU	LAGOS
12	438	FAGBOLADE	GABRIEL OLADAPO	G. O. FAGBOLADE & ASSOCIATES	NO. 143, ISOLO ROAD		EGBE	LAGOS
13	442	FASOTO	GABE FOLUSO	GABE FASOTO & CO	9, OREMEJI STREET		ILUPEJU	LAGOS
14	1279	ILORI	JULIUS IDOWU	IDOWU ILORI & CO	BLOCK 90, FLAT 4, BLOCK IJAIYE MEDIUM ESTATE		AGEGE	LAGOS
15	1007	MOMOH	MOHAMMED BASHIR ALIU	MUHAMMADU & ASSOCIATES	13A, SYLVIA CRESENT		ANTHONY VILLAG	LAGOS
16	1813	NWAMADI	BRIGHT C.	B. C. NWAMADI & ASSOCIATES	10B, SOBO AROBIODU STREET G.R.A.		IKEJA	LAGOS
17	1812	OMOYEDE	OYEDELE	OYEDELE OMOYEDE & ASSOCIATES	9, ALHAJI YEKINI STREET SOGUNLE		IKEJA	LAGOS
18	1856	OPEODU	ADEBOLA AZEEZ	BOLA OPEODU & ASSOCIATES	8, AMINU STREET MENDE VILLAGE		MARYLAND	LAGOS
19	740	OTITOJU	AYODELE OLUYOMI	ADELE & ASSOCIATES	34, IJAOYE STREET JIBOWU		YABA	LAGOS
21	575	QUADRI	RASAQ ADEKUNLE	MARRS CONSULTS (CHARTERED TAX PRACTITIONER)	PLOT 11, AJAYI BEMBE STREET (BACK WING) ABULE - OJA		YABA	LAGOS
22	435	SHITTU	SULEMAN ABIODUN	SULEMAN SHITTU & CO	87, BAMGBOSE STREET		LAGOS	LAGOS
23	2733	ABAH	DIKE OKORO	D.O.A. CONSULTANTS LTD	43, ADERELE STREET		EGBEDA	LAGOS
24	1600	ABIKOYE	JOHN OLUMIDE	OLUMIDE ABIKOYE & CO.	17, IDOLUWO STREET, OFF DOCEMO STREET		LAGOS	LAGOS

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25	2481	ABIMBOLA	OLAYIWOLA AKANBI	OLAYIWOLA ABIMBOLA &CO			IBADAN	OYO
26	3122	ADEYEMI	ADEBAYO	ADEBAYO ADEYEMI &COMPANY	70B ALLEN AVENUE,		IKEJA	LAGOS
27	2948	ADEBAYO	OLUFEMI YOMI	FEMI ADEBAYO & CO	4, CLEMENT ADEYEMI CRESCENT, GAA-AKANBI		ILORIN	KWARA
28	383	ADEBOWALE	JOSHUA ATILADE	J.A. ADEBOWALE & CO	2, OLAYINKA BAMGBOSE STREET(2ND FLOOR) OFF OLOWU STREET		IKEJA	LAGOS
29	3519	ADIO	BABATUNDE GBOLAGADE	HR CONSULTANTS	2 - 4, GOGO HASSAN AVENUE, OFF FATAI IRAWO STREET, AJAO ESTATE		ISOLO	LAGOS
30	4786	AFOLABI	OMOSEEKE HELEN	HESEK CONSULTS-CHARTERED TAX PRACTITIONER	5 OLOWU STREET ,		IKEJA	LAGOS
31	1710	AFUYE	OLUDARE ISAAC	DARE AFUYE & ASSOCIATES	18, IFEWOSAPO STREET, OKE-IRA		OGBA	LAGOS
32	2135	AJAYI	ABIMBOLA ADEWUNMI	BOLAF CONSULT	12, ODO OBA LANE,		BARUWA	IPAJA
33	1547	AKANNI-ALIMI	ABDULRAHMAN AFOLABI	FRANCONLLIM & ASSOCIATES	13, DAVIES STREET,		LAGOS	LAGOS
34	1224	AKINLADE	FOLUSO	F. AKINLADE & COMPANY	TRANS AMADI INDUSTRIAL LAY-OUT		PORT-HARCOURT	RIVERS
36	2487	ALABI	ABIODUN OLABODE	ABIODUN ALABI & CO	26, CONSTITUTION ROAD		KADUNA	KADUNA
38	702	ALBERT	STEPHEN KASH BALA	SKAB & ASSOCIATES	E.I. IBADAN STREET, 2ND FLOOR ROOM C12,		KADUNA	KADUNA
39	2103	ALEBIOSU	BENJAMIN SUNDAY	ALBENS CONSULTING	16, SALAWE AVENUE, IKOSI		KETU	LAGOS
40	1828	ALLI	BASHIRU DOLAPO	ALLI & CO.			LAGOS	LAGOS
41	594	BADMUS	MUFUTAU BODE	BODE BADMUS & CO	14, ADENUGA TAIWO STREET,		OBANIKORO	LAGOS
42	1518	BOLAJI	OLAKUNLE MOSHOOD OLANRE	LANRE BOLAJI &CO	6, DUMARE SQUE STREET		LAGOS	LAGOS
43	545	DURUJI	EMMANUEL O. O.	EMMANUEL DURUJI & CO				FCT
44	4529	EJIKE	VITALIS IFEANYICHUKWU	IFEANYICHUKWU EJIKE & CO	233, IKORODU ROAD		ILUPEJU	LAGOS
46	2409	EWOMAZINO	JOEL-ONOWAKPO THOMAS	ONOTHOME OFO THIRLWELL & CO.	13B IKORODU ROAD,		MARYLAND	LAGOS
47	3782	EYITEMI	KUNLE	R.A OGUNTAYO & CO	28 OBAFEMI AWOLOWO WAY		IKEJA	LAGOS
48	975	FASEUN	LASISI AKANBI	LAFTAX CONSULTANTS LIMITED	4, MUSIBAU LAWAL STREET, NEAR DALEMO B/STOP		ALAGBADO	LAGOS
49	3814	FATIMEHIN	ADESOLA EBENEZER	FATIMILEHIN & ASSOCIATES	1, AKANNI STREET, BASUA		SHOMOLU	LAGOS
50	458	IFEMADE	SAMUEL OLALEKAN	OLA IFEMADE & CO	162, IKORODU ROAD, ONIPANU		SHOMOLU	LAGOS
51	1340	IJEH	ELUEM MIKE AWELE	SULAIMON & CO.	52, AIRPORT ROAD,		KANO	KANO

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52	747	IJEWERE	FREDRICK EBAKOLE-ANE	HBBE TAX ADVISERS LIMITED	172A, CORPORATION DRIVE, OSBORNE ROAD		IKOYI	LAGOS
53	547	IKEZOGWO	EMMANUEL IKENNA	CRYSTAL CONSULTANTS P.A	81, TOKUNBO STREET,		LAGOS	LAGOS
54	1270	ILOEKWE	FRED UCHE	FRED ILOEKWE & CO	41 ZIK AVENUE, UWANI		ENUGU	ENUGU
55	149	NWACHUKWU	LOUIS CHUKWUKA	LOIUS NWACHUKWU & CO	30 OGUTA ROAD,		ONITSHA	LAGOS
56	4604	NWAGBARA	IHEANYICHI UZOMA	BANKFIELD CORPORATE & ALLIED SERVICES	9, LADIPO MOORE WAY, OFF RANDLE AVENUE,		SURULERE	LAGOS
57	1242	NWAODU	REGINALD OKECHUKWU	OKECHUKWU NWAODU & CO	1, ROPO OWOLABI STREET, MORGAN ESTATE		OJODU	LAGOS
59	5045	ODUNOWO	ADESEGUN JOHNSON	SEGUN ODUNOWO & CO	1, FOLA AGORO STREET,		SHOMOLU	LAGOS
60	2240	OFO	J.O.U.	ONOTHOME OFO THIRLWELL & CO.	13B IKORODU ROAD,		MARYLAND	LAGOS
61	1583	OGBEBOR	PETER OSADOLOR	DOLOR OGBEBOR & ASSOCIATES	10, EWAISE ROAD,		BENIN CITY	EDO
62	943	OGBONNA	FRANKLIN IKECHUKWU	CHI-LIN & PARTNERS	83, IBRAHIM TAIWO ROAD,		KANO	KANO
63	1079	OGUNBOWALE	LATEEF AREMU	LATEEF OGUNBOWALE & CO	25, RAJI-OBA STREET,		IYANA-IPAJA	LAGOS
64	2384	OJEWOLE	OYEDELE ABIODUN	DELE OJEWOLE & CO	36, ADARANJO STREET		EGBEDA	LAGOS
65	607	OKOYE	VALENTINE NNANMELUGO	ORABUEZE NNANMELUGO & CO	PLOT 108, SAMBO STREET		KANO	KANO
66	901	OKUBADEJO	ADETUNJI ANTHONY	TONY OKUBADEJO & CO	195, ABEOKUTA MOTOR RD IYANA-IPAJA		AGEGE	LAGOS
68	9	OLANREWAJU	ADEBAYO ADEKANMI	O.A.ADEKANMI & CO	3-6 ALH. ADEJUMO ST, ANTHONY OSHODI EXP WAY BHOJSON BUS STOP		SHOMOLU	LAGOS
70	659	OLENEME	DAVID NNAMDI	DAVID OLEMENE & CO	39, EMEKUKU STREET, D/LINE		P/HACOURT	P/HACOURT
71	52	OLOPADE	JAMES OYELAKIN	JOY TAX CONSULTANCY	142, LEWIS STREET, 2ND FLOOR,		LAFIAJI	LAGOS
72	962	OLUFEMI	ADEBAYO JAIYESIMI	OJC CONSULT ING	16 OGUNSEFUNMI STREET, ANIFOWOSHE		IKEJA	LAGOS
73	3333	OLUIJIDE	IYABO OLUDUNMOLA	TTK & ASSOCIATES	6 BOLODEOKU CLOSE, OKE IRA		IYAI-OGBA	LAGOS
74	363	OMENKA	JOHNSON CHUKWU	MOKUOLU RUBENS & CO	30, MARINA		MARINA	LAGOS
75	3090	OWOLABI	EMMANUEL OLATUNJI	EMMANUEL OWOLABI & CO	46, IJAIYE STREET, ITIRE		SURULERE	LAGOS
76	1180	OYEKOLA	OLUREMI FRANCIS	FRANTVIC & ASSOCIATE	2, ADEYOMOYE STREET, OLUYOMBO STREET IKOSI		KETU	LAGOS
77	2222	UDEGBE	PETERSON OZOEMENA	PETERSON UDEGBE & CO	58, EKESHIN STREET, OFF KEFFI ST, S.W. IKOYI		IKOYI	LAGOS
78	2587	USOROH	IMEH FRIDAY	USOROH & COMPANY	2, MARKET STREET,		SHOMOLU	LAGOS

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79	2507	WENDY	GARUBA SALAMATU	WENDY GARUBA & COMPANY	9, OLUTUNDA STREET, OFF COKER ROAD		ILUPEJU	LAGOS
80	4392	YUSUF	BASHIR AKANJI OLALERE	B.A.YUSUF & CO.	3, AZIKIWE ST. PAN AFRICAN BANK BUILDING, 4TH FLOOR, SUITE 404 -405,		P/HACOURT	RIVERS
81	5287	ADEJUYIGBE-AZEE	FOLAKE IDOWU	ADEJUYIGBE AZEEZ & CO	11, LANIYAN STREET, IDI-ORO		MUSHIN	LAGOS
82	5751	BELLO	OLUDARE WAIDI	WAIDI BELLO & CO	7, ALHAJI ONIKEWUNLA STREET, SHOGUNLE		IKEJA	LAGOS
83	5441	MUHAMMED	AUDU IBRAHIM	TAXWATCH ASSOCIATES	16, YEOUNDE CRESCENT		KADUNA	KADUNA
85	5585	USENI	JUBRIL N.	JUBRIL & CO	6A, AHMADU BELLO WAY		KADUNA	KADUNA
86	4423	ADARAMAJA	BABATUNDE MICHEAL	TAC-MERGER CONSULTING LIMITED	14B, AHMED ONIBUDO STREET		VICTORIA ISLAND	LAGOS
87	722	ADEWALE	LASISI BABATUNDE	ADEWALE AWERO & ASSOCIATES	49, LAWSON STREET ONIKAN		LAGOS ISLAND	LAGOS
88	2831	ATING	ETIM EFFIONG	AINHIGH MANAGEMENT CONSULTANT	15, ASUTAN STREET		UYO	AKWA IBOM
89	254	AYERITE-SIFA	SOLOMON SOGEREGHA	S-SOLTON ASSOCIATES	9 AFAM STREET D /LINE		PORT HARCOURT	RIVERS
90	4516	CHUKWUEDO	NNAJI HENRY	HENRY YOUNG & CO	6A, AHMADU BELLO WAY		KADUNA	KADUNA
91	3709	DA-SILVA	GREGORY AYODELE	DA-SILVA CONSULT	11, OKE- SUNA STREET OFF IGBOSERE ROAD		LAGOS ISLAND	LAGOS
92	1529	IWELOMEN	PATRICK ALUWA	PATRICK IWELOMEN & CO	29B, JAMES WYATT ROAD		BENIN CITY	EDO
93	887	MARK	EDWARD JOSEPH	JEM ASSOCIATES	ROAD 2, BLOCK 13A, FED. HOUSING ESTATE RUMUEME		PORT HARCOURT	RIVERS
95	4622	OGUNGBE	AKINBOYE OLUYOMBO	AKIN OGUNGBE & ASSOCIATES	4, SULE ABUKA CRESCENT, OFF OPEBI ROAD		IKEJA	LAGOS
96	5879	OLADELE	AFEZ OLATUNDE	OLATUNDE OLADELE & CO	1, ADEOLA ADEOYE STREET, OFF TOYIN/OLOWU STREET		IKEJA	LAGOS
97	5512	OLADELE	EMMANUEL TEMILADE	LADETINE & ASSOCIATES	52, OLOWU STREET		IKEJA	LAGOS
98	1410	OYENIYI	GBEKE	GBEKE OYENIYI & CO	421/423, ABEOKUTA EXPRESS ROAD		OKE-ODO	LAGOS
99	3244	OYENIYI	OLUMUYIWA YEMI	FITTAM CONSULT	PLOT 679, AGADE 3 CRESCENT, OFF AMINU KANO CRESCENT WUSE II		ABUJA	FCT
100	1438	SOKENU	OLUFELA OMOBOLAJI	OLUFELA SOKENU & ASSOCIATES	2, ADEBIAIYE STREET OFF TEJUOSHO STREET		SURULERE	LAGOS
101	161	UBOKULO	EDET BASSEY	BASSEY UBOKULO & CO	5, MOSHOBA STREET YAKOYO		OJODU	LAGOS
102	1558	ADEGUNLE	IGNATIUS MOSUNMADE IDOWU	AKINTOLA WILLIAMS DELOITTE	233, IKORODU ROAD		ILUPEJU	LAGOS
103	2492	AKWAZIE	GEORGE OMELUOJAHUOTU	GEORGE O AKWAZIE & CO	5, ASENUGA STREET, OPEBI		IKEJA	LAGOS
104	1162	ASUQUO	JOSEPH ETIM	JOE ASUQUO TAX CONSUTANTS	43, NDIDEM USANG ISO ROAD		CALABAR	CROSS RIVER

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105	729	BEN-OKOH	IJEN-AMAKA OLUSEGUN JOHN	BEN-OKOH & CO	18, OLADEHINDE STREET OKO-OBA ROAD		AGEGE	LAGOS
106	5999	OGUNWARE	LAJIDE ANIBABA SUNDAY	AFOLABI AKINTOLA & CO	6, CATHOLIC MISSION STREET		LAGOS ISLAND	LAGOS
107	1129	OYEKAN	TINUOLA EBUNOLA	VALUE CONSULT NIG. ENT.	67, IJU ROAD, IFAKO		AGEGE	LAGOS
108	1614	SHONUBI	LATEEF AYODEJI	AYO SHONUBI & CO	8, ILUPEJU BYE-PASS		ILUPEJU	LAGOS
110	985	CHUKWU	MERCY	ALATTA NZEWI & CO	52 JAMES ROBERTSON STREET		SURULERE	LAGOS
112	4565	IHETUGHE	FELIX JIMANZE	AHMAD EFEBELI & CO	16CELE LINE KABALA WEST		KADUNA	KADUNA
113	1822	MOGAJI	ADEBOWALE OLUSOLA	SOLA MOGAJI & CO	322 BORNO WAY, SABO YABA		YABA	LAGOS
114	473	OJUKOTOLA	RAHAMON OLUWOLE	ROOJ TAX CONSULTS	5 ASHIMOWU STREET, NEW GARAGE		GBAGADA	LAGOS
116	2474	ONIGBANJO	ABDULYAKEEN ISHOLA ADETO	USAMOH & ASSOCIATES	L-8 AHMADU BELLO WAY		KADUNA	KADUNA
117	3111	ADAMU	ISMAILA	AHMED ZAKARI & CO.	AFRICAN ALLIANCE HOUSE, F1, AIRPORT ROAD		KANO	KANO
118	1192	ADEKILE	EMMANUEL ADEREMI	FRESHFIELDS (SOLICITORS)	94, FEMI AYANTUGA CRESCENT OFF ADELABU STREET		SURULERE	LAGOS
119	2573	ADEKUNLE	MICHAEL ADELEKE	OLUSOLA ADEKANOLA & CO	27/29, ALLEN AVENUE,		IKEJA	LAGOS
120	3537	AHMED	ABDULAI OLATUNDE	BASMOGERIA CONSULTING	1 PEPPLER STREET		IKEJA	LAGOS
121	1808	ALIU	ABDUL - SALAM	ALI-MATS AND ASSOCIATES (TAX CONSULTANTS)	A3, AHMADU BELLO WAY		KADUNA	KADUNA
122	3030	AWOLALU	CLARA KIKELOMO	TK & T VENTURES	3 SEIDU STREET		IKEJA	LAGOS
123	2685	AYENI	MICHAEL ADEBAYO	BAYO AYENI & CO	2ND FLOOR CBCNL BUILDING, 78 OLD OJO ROAD		AMUWO ODOFIN	LAGOS
124	2776	BASSEY	GABRIEL MOSES	AWAK TAX CONSULTANTS	25 YAYA ABATAN STREET,		OGBA	LAGOS
125	1064	CHINAKWE	CHINEDU BARTHOLOMEN	CHINEDU CHINAKWE & CO.	7, LAULAT IBRAHIM STREET, ILAJE		BARIGA	LAGOS
126	5805	DANDAGO	KABIRU ISA	KABIRU DANDAGO & CO [TAX PRACTITIONERS]	NO. 11, KIRYA STREET GADON KAYA KANO CITY		KANO	KANO
127	992	EDHEBRU	OKIOGBERO JONATHAN	ADENIRAN OKEYANJU & CO. CHARTERED ACCT.	531, AGEGE MOTOR RD., LADIPO B/STOP		OSHODI	LAGOS
128	4898	EMMANUEL	IBRAHIM TANIMOSE	DAMAT CONSULT	2ND AVENUE, 22 ROAD, A CLOSE BLOCK 1 FLAT 8		FESTAC TOWN	LAGOS
129	6112	EZEAGU	STEPHEN OKWUNNA	ISREAL STEPHEN EZEAGU & CO	22 ODUNTAN STREET, OFF IKORODU ROAD		KETU	LAGOS
130	3846	IBANGA	UDO JIMMY	JIMMY UDO IBANGA & CO	26, COMMERCIAL AV, SABO,		YABA	LAGOS
131	5456	ISIEKWE	AUGUSTINE NWACHUKWU	ANI CONSULTANTS	46 IBRAHIM TAIWO ROAD		KANO	KANO

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132	2441	ODO	OFO IFE	OFO ODO & CO.	73, IKWERE ROAD		PORT/HARCOURT	RIVERS
133	3070	OLADOKUN	ADEBAYO	RABBI CONSULT (TAX & MANAGEMENT CONSULTAN	SUITE C22, ADENIRAN OGUNSANYA SHOPPING COMPLEX		SURULERE	LAGOS
134	2920	OLALEKAN	AZEEZ OLUWASANMI	ABDUL-AZEEZ OLALEKAN & CO	GLORY PLACE, 286, IKORODU RD.,		ANTHONY	LAGOS
135	6176	OLUBORODE	JOSHUA OLUBIYI	BIYI OLUBORODE & CO	114, IKORODU ROAD,		FADEYI	LAGOS
136	5893	OLULENU	AMOS OLUROTIMI	GBEDE & CO (CHARTERED ACCOUNTANT)	1, FOLA AGORO STREET		SHOMOLU	LAGOS
138	1474	OREBOTE	OLUBUNMI AINA	OLUBUNMI OREBOTE & CO	5, FEMI OREBOTE STREET OFF AGO PALACE		ISOLO	LAGOS
139	1182	OSENI	JOHN AFOLABI	POLA ASSOCIATES	54 PALM AVENUE		MUSHIN	LAGOS
140	4246	OWATE	ADEMOLA VICTOR	VICWAT CONSULTING	2ND FLOOR 526, IKORODU ROAD,		KETU	LAGOS
141	3088	OWATE	SYLVESTER OLAGOKE	OLAMOJU BABATUNDE & CO. (CHARTERED ACCOUN	55, IDUMAGBO AVENUE (4TH FLOOR)		LAGOS	LAGOS
142	4327	SOMADE	AKINSOLA FASIU	LURO CONSULT	2ND FLOOR, 526, IKORODU ROAD,		KETU	LAGOS
143	5235	TELUWO	THOMAS ADESHINA	SHINA TELUWO & CO	121, IKORODU ROAD, IGBOBI		FADEYI	LAGOS
144	904	ADEBOLA-ODIFA	ADEDOYIN	ADLAFIRM CONSULTANTS	171, ABEOKUTA EXPRESSWAY, IYANA IPAJA		MARINA	LAGOS
145	1666	ADELEKAN	HAKEEM OLALEKAN	LEKAN ADELEKAN & CO	24 DENTAL STREET, ISABO		ABEOKUTA	OGUN
146	2463	AMODU	WAIDI	ALAFIA & CO.	149, BORNO WAY		EBUTE METTA	LAGOS
147	1665	APARA	JOSEPH OLADAPO	ALPHA-BETA CONSULTING LIMITED	1ST FLOOR, WATER HOUSE HEADQUARTERS, LSWC		IJORA	LAGOS
148	6101	BAMISAYE	SIMEON OLUFEMI	SIMEON OLUFEMI BAMISAYE & CO	NO 13 ODOPO LAYOUT, IJOKA ROAD		AKURE	ONDO
149	6302	EFFIONG	EFFIONG ESSIEN	EFFIONG EFFIONG & CO	D' LINE BLOCK 4, OSONG AMA ESTATE, ITIAM ETOI		UYO	AKWA IBOM
150	2710	ETAJE	FELIX EMUMEJAKPO	DFS CONSULTING	13/17, BREADFRUIT STREET, 3RD FLOOR SUITE 32		LAGOS	LAGOS
151	5802	IJEWERE	HELEN EHOBHAYI	HBBE TAX ADVISERS LIMITED	172A, CORPORATION DRIVE, DOLPHIN ESTATE, OSBORNE ROAD		IKOYI	LAGOS
152	208	LAWAL TAOFIKI	AYORINDE OGUNREMI	PANNELL KERR FORSTER	GIDAN SHEHU AHMED, BANK ROAD,		KANO	KANO
153	407	OGUNDE	DOHERTY YEWANDE	S.Y DOHERTY & CO	PLOT 7B, EMEKA NWEZE STREET, LEKKI PHASE 1		VICTORIA ISLAND	LAGOS
154	3331	OLADUNJOYE	OLANIYI MOSES	MOGOS & CO	65/67 SHYLLON STREET		PALMGROVE	LAGOS
155	6210	SOBOWALE	AFOLABI OLATUNJI	TUNJI SOBOWALE & CO	35 AIJIEDIDUN STREET		IJESHA-TEDO	LAGOS
157	362	AKINLOLU	PETER ADEBAMIGBE	W. A. GBADEBO & CO	NO. 259, BORNO WAY 3RD FLOOR BLACK FLAT, ADEKUNLE		EBUTE METTA	LAGOS

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158	1887	TAIWO	PAUL ADEMOLU IDOWU	PAUL TAIWO & CO. (CHARTERED ACCOUNTANTS)	55A, WESTERN AVENUE		SURULERE	LAGOS
159	3109	ABU	JAFARU OSHIOBUGHIE	OSAWARU LUCKY & CO. (CHARTERED ACCOUNTANTS)	60, SAPELE ROAD		BENIN-CITY	EDO
160	3924	KALEJAIYE	SUNDAY IDOWU O	OGBOGU ONWUFUJU & CO	161, HERBERT MACAULAY STREET		YABA	LAGOS
162	5481	NTEKIM	ISAIAH ROBSON	VINFO TECH CONSULT	P. O. BOX 1158, EKET		APAPA	LAGOS
163	6144	NJIDDAH	ABDULKADEER BABANGIDA				KADUNA	KADUNA
164	6363	OSALOR	OGHENEWHOGAGA PETER	PETER OSALOR & CO	1, CHIMBA STREET, BEHIND MR BIGGS, OFF STADIUM ROAD, GRA PH 4,		PORTHARCOURT	RIVERS
165	4439	ADEGBITE	OLANIYI SEMIYU	OLANIYI ADEGBITE & CO	16, AJASA STREET, AJAO RD,		IKEJA	LAGOS
166	2342	ADENIYI	CHRISTOPHER ABIODUN	CHERICH CHRIS & ASSOCIATES	32 OSHODI ROAD		OSHODI	LAGOS
167	1928	ADENMOSUN	TAJUDEEN SEYI ADISA	T.S.A. ADENMOSUN & CO.	SURULERE HOUSE, SURULERE STREET, OFF ACME ROAD, OGBA INDUSTRIAL ESTATE		IKEJA	LAGOS
168	5686	ADEOYE	ISAAC AJIBOYE	ADEOYE & ASSOCIATES	PLOT 859, BISHOP ABOYADE COLE STREET		VICTORIA ISLAND	LAGOS
169	3599	AKPATI	OGOCHUKWU ULUGBE AGAGA	TAX MANAGEMENT CARE ASSOCIATES			APAPA	LAGOS
170	897	ALABI	SULE ADEBAYO	AKINTOLA WILLIAMS DELLOIT	235 IKORODU ROAD		ILUPEJU	LAGOS
172	41	AWA	AMADI	AMADI AWA & CO	LANSER HOUSE 9 PH/ABA EXPRESS WAY		PORT-HARCOURT	RIVERS
173	6505	BABATUNDE	OLAYIWOLA	LAYI BABATUNDE & CO.	NO 62A,OPEBI ROAD		IKEJA	LAGOS
175	6657	CHIBUNDU	EMEKA JOSEPH	EMEKA CHIBUNDU & CO	12, OKUMAGBA AVENUE		WARRI	DELTA
176	1197	EROMOSELE	ALLEN-OGHIONMHAN ANTHON	TM ASSOCIATES (CHARTERED TAX PRACTITIONERS)	3, SINATU LANE, BEHIND KRISTABEL MOTEL/AYODELE OKEOWO STREET, SHOLUYI RD,		GBAGADA	LAGOS
177	3783	EZE	PIUS CHIEBUKA	PAL ASSOCIATES	3, KANTA ROAD		KADUNA	KADUNA
178	3820	FOLARIN	JEROME BOLAJI	OLUFEMI ABOROWA & CO	6 AJAYI ANINA STREET		ONDO	ONDO
179	1067	FOLORUNSHO	ALBERT OLANIYI	PEDABO ASSOCIATES LIMITED	122, NORMAN WILLIAMS STREET SOUTHWEST IKOYI		IKOYI	LAGOS
180	2536	IBE	INNOCENT CHUKWUEMEKA	I.C IBE & CO	SUITE 2, 60A CAMPBELL STREET		LAGOS	LAGOS
182	706	IYIOLA	DAVID OLUSEGUN	DIGITEX GLOBAL STRATEGIES LTD	15A SALVATION ROAD		IKEJA	LAGOS
183	33	NWOKOLO	OZOEMENE NCHEKWUBE	ZURIUS CONSULTANTS	PLOT 77 AJAYI CROWTHER STREET, ASOKORO		ABUJA	FCT
184	252	NWOSU	SUNDAY ERIOBUNA	TAX TOUCH ASSOCIATES	35/37 HOLY TRINITY ROAD		OWERRI	IMO
186	2032	OGBECHI	OBI ATHANSIUS	AKINTOLA WILLIAMS DELLOIT	83 SAPELE ROAD		BENIN-CITY	LAGOS

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187	3055	OGUNMOROTI	ADEJOKE OMOLARA	ADEJOKE OGUNMOROTI & CO [CHART. ACCT.]	SUITE BC 47, MARYLAND BUSINESS COMPLEX, IKORODU ROAD,	MARYLAND	LAGOS
188	2070	OJKUTU	OLUFEMI ADEKUNLE	FEMI OJKUTU & CO	38A ABA ROAD	PORT HARCOURT	RIVERS
189	5096	OKOYE	LAWRENCE SUNDAY	LAWRENCE OKOYE & CO	6TH AVENUE, 66 ROAD, FESTAC	LAGOS	LAGOS
191	6591	OMILOWO	OLUGBENGA MUYIDEEN	M.O. OMILOWO & CO	9 OBALOWU STREET, NEW MAKOKO	YABA	LAGOS
192	2435	ONUNKWO	DANIEL UZUEGBUNAM	DANIEL ONUNKWO & CO	PLOT 814 UYO CRESCENT,	ABUJA	FCT
193	2388	OPASINA	EMIOLA SUNDAY	FRONTLINE CONSULTING	22 ALLEN AVEUNE	IKEJA	LAGOS
194	5194	OWOJORI	ANTHONY ADEKUNLE	ADEKUNLE OWOJORI & CO.	KTC BOOKSHOP, BESIDE FUTA SOUTH GATE	AKURE	ONDO
195	4258	OYELADE	OLATOYE TIMOTHY	TOYE OYELADE & CO	5/7 IKORODU ROAD	MARYLAND	LAGOS
196	1009	OYETAYO	OLUSOLA O.	SOLA OYETAYO & CO	35 OGUNLOWO STREET	IKEJA	LAGOS
198	5242	UDOH	UMANAETTE SUNDAY	UMANA UDOH & CO	5, WELLINGTON BASSEY WAY,	UYO	AKWA IBOM
199	6768	UWOJEYA	EDOJA DANIEL	E.D UWOJEYA & CO	4 PEACE LANE, RUMUODARA	PORT-HARCOURT	RIVERS
200	3352	YAHAYA	HARUNA NMA	HARUNA YAHAY & CO	3 COMMERCIAL COMPLEX	MINNA	NIGER
201	5648	YUSUF	ABUBAKAR MUHAMMAD	A.M YUSUF & CO	NO 18 FHE, SHARADA PHASE 2	KANO	KANO
202	960	ADEBAYO	MUNIRU OLUFEMI	OLUFEMI ADEBAYO & CO	32 OSHODI ROAD	OSHODI	LAGOS
204	738	ADENIRAN	ASIMIYU JIMOH	AJ ADENIRAN & CO	25 OLAJIDE STREET, OFF OLORUNSOGO	IYANA-IPAJA	LAGOS
205	1160	ADETIBA	CORDELIA IGUEHI	C.I ADETIBA & co	SUITE 92 BLOCK A2-7 SURA SHOPPING COMPLEX	LAGOS	LAGOS
206	1796	AJUFO	BIDO ANTHONY	TONY AJUFO & ASSOCIATES	128 LADIPO STREET MATORI	MUSHIN	LAGOS
207	2650	AHMED	SHUAIB ADAMU	AZ TAX CONSULTING	5TH FLOOR AFRICAN ALLANCE BUILDING, F1 AIRPORT ROAD KANO	IKOYI	LAGOS
208	6684	AKINTOKUNBO	MARCUS OYEDEJI	OYEDEJI AKINTOKUNBO & CO	1 SILVA CRESCENT, SUITE 5 NEW OKO OBA	AGEGE	LAGOS
209	2324	AKINTOLA	DUYILEMI VICTOR	VICTOR AKINTOLA & CO	526, IKORODU ROAD	KETU	LAGOS
210	680	AKINTOYE	ISHOLA RUFUS	AKINTOYE I.R. & CO.	55A, AKINOLA COLE CRESCENT, OFF ADENIYI JONES	IKEJA	LAGOS
211	6504	AYANSOLA	GBADE	A.G. AYANSOLA & ASSOCIATES	13 WINFUNKE OLOWE CRESCENT, OFF LAGOS ABEOKUTA EXP WAY	AGEGE	LAGOS
212	2044	EGBELEKE	ABEL ADEKUNLE	KEC & ASSOCIATES	SUITE A26, ABUJA SHOPPING MALL, WUSE ZONE 3,	ABUJA	FCT
213	4015	OBADINA	BAMIDELE ANTHONY	DALEX KONSULT	78 ADENIYI JONES AVENUE, IKEJA	IKEJA	LAGOS

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214	5850	OFOEDU	OKEY JOACHIN	OKEY OFOEDU & CO	44, OLD ABA ROAD, ARTILLERY RUMUOGBA		PORT HARCOURT	RIVERS
215	1	OLORUNLEKE	DAVID AJIBOLA	HAPITAX CONSULTING	2, KAYODE OTTOJO STREET, OFF ADMIRALTY ROAD		VICTORIA ISLAND	LAGOS
217	2242	OLABAMIJI	OLADIMEJI LIADI	EMINENT KONSULT	SUITE 2.07, 14 ALLEN AVENUE		IKEJA	LAGOS
218	766	OLAGBAIYE	OLUGEMIGA OLUWOLE	MATC CONSULTANTS	7 ADEBIAIYE STREET, OFF TEJUOSO STREET		SURULERE	LAGOS
219	1559	OLALEYE	DAVID ABIODUN	AKINTOLA WILLIAMS DELLOIT	233 IKORODU ROAD		ILUPEJU	LAGOS
220	500	OLAOFE	EMMANUEL OLUGBEMIGA	OLUSOLA ADEKANOLA & CO.	4 ADEROJU ADEWOYI STREET ESTATE OPEBI		IKEJA	LAGOS
221	2513	SUARA	KAREEM OLANREWAJU	SUARA KAREEM & CO.	3/9 OLU KOLEOSHO STREET, OFF SIMBIAT ABIOLA ROAD		IKEJA	LAGOS
224	2168	ADEGBITE	WAHEED ADEKUNLE	ADEKUNLE ADEGBITE & CO.	171, ABEOKUTA EXPRESSWAY, IYANA IPAJA		AGEGE	LAGOS
225	3461	ADEGUNLE	ADESINA OLUFEMI	ERRANDS ASSOCIATE	25, MOGAJI ARE ROAD, RING ROAD		IBADAN	OYO
226	5363	AKANIBO	CLEMENT ILLA	CORPORATE MANAGEMENT CONSULT	1 ABIKIWE ROAD		PORT HARCOURT	RIVERS
227	6817	AKINTOKUN	ABIODUN FISAYO	AKINTOKUN & CO	20 IREPODUN STREET, IESATEDO		SURULERE	LAGOS
228	3143	ANIBABA	TASLIM ORIMOLAGUN	TASLIM ANIBABA & ASSOCIATES	3 WALE OSHUN CLOSE AJAH		FALOMO	LAGOS
229	2547	APATA	ALABI IBIKUNLE	IJEWERE & CO.	106/110 LEWIS STREET		LAGOS	LAGOS
230	2938	DIKE	ESTHER IHUOMA	IJEWERE & CO.	106/110 LEWIS STREET		LAGOS	LAGOS
231	2703	EKWEOWGU	NNAMDI EDWIN OSITA	NNAMDI EKWEOWGU & CO	12 BECKITI ESTATE, MAZA MAZA		OJO	LAGOS
232	2	IJEWERE	EMMANUEL ITOYA	IJEWERE & CO	106/110 LEWIS STREET		LAGOS	LAGOS
233	3884	IPADEOLA	HAMID ABIODUN	BIODUN IPADEOLA & CO	330/332, AGEGE MOTOR ROAD,		MUSHIN	LAGOS
234	344	JEGEDE	RUFUS OMONIYI	IJEWERE & CO.	106/110 LEWIS STREET		LAGOS	LAGOS
235	603	MEDESSOU	FRANCIS B.	IJEWERE & CO.	3RD FLOOR, 106/110 LEWIS STREET		LAGOS	LAGOS
236	2939	ODUNOWO	OLATUNDE ODUTAYO	IJEWERE & CO.	106/110 LEWIS STREET		LAGOS	LAGOS
237	4751	ADELEKE	AYANWALE EMMANUEL	IJEWERE & CO	106/110 LEWIS STREET		LAGOS	LAGOS
238	5596	ADENIYI	ADEBISI	OLUSOLA ADEKANOLA & CO	D52, EWET HOUSING ESTATE,		UYO	AKWA IBOM
239	6447	ADEPETU	ABDULATEEF ADENIRAN	MAGNIFICENT BANCSHARES LIMITED	19, MARTINS STREET, 4TH FLOOR CHARTERED BANK BUILDING		LAGOS	LAGOS
240	3003	ADEYEMI	EMMANUEL OLAPADE	CHARTRITE CONSULTANTS			MUSHIN	LAGOS

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241	1737	AFEMIKHE	SAMUEL SUNDAY	S.S. AFEMIKHE & CO	PLOT 46, ISHAWU ADEWALE STREET, OFF MIDUPE JOHNSON CRESCENT,	SURULERE	LAGOS
242	2200	AINA	ABIODUN MICHAEL	ABIODUN AINA & CO.(CHARTERED ACCOUNTANTS)	298, IKORODU ROAD, ANTHONY VILLAGE	ANTHONY	LAGOS
243	1040	AJAYI	ADEWALE K.	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD,	IKOYI	LAGOS
244	201	AKINDELE	AKINTUNDE OLATUNJI			YABA	LAGOS
245	1566	AKINSUNLOLA	OLUYOMI	TAX POINT ASSOCIATES		IKEJA	LAGOS
246	1554	AKINWOLEMIWA	CHRISTOPHER FIDELIS	OAK TAX CONSULTANTS	10, SHIRO STREET,	FADEYI	LAGOS
247	4486	AMZAT	FATAI IDOWU	OLUSOLA ADEKANOLA & CO	D52, EWET HOUSING ESTATE, UYO	UYO	AKWA IBOM
248	429	ASAOLU	JOSEPH OLADIPO	BALOGUN AYANFALU BADEJO & CO.	199, IKORODU ROAD,	OBANIKORO	LAGOS
249	1924	ASAOLU	OSARHIEME	ASAOLU & ASSOCIATES (TAX+MANAGEMENT CONSULTANTS)		VICTORIA ISLAND	LAGOS
250	996	ATUZIE	CHRISTOPHER ACHULIKE	ACHULIKE ATUZIE & CO.	13, OBIOSA STREET, IJESHATEDO	SURULERE	LAGOS
251	7078	AWODEIN	KOLAWOLE ADEBOWALE	KOLA AWODEIN & Co, (SOLICITORS)	6TH FLOOR, UBA HOUSE, 57, MARINA	LAGOS	LAGOS
252	565	BABAFEMI	EMMANUEL AKINSANMI			IKEJA	LAGOS
253	999	BASSEY	ANGELINE U.	LANI CONSULTING NIGERIA LIMITED	VINING HOUSE, CATHEDRAL PREMISES, OBA AKINJOBI STREET, GRA	IKEJA	LAGOS
254	6845	BOGUNJOKO	OLUSOLA JAMES	SULAIMON & CO (CHARTERED ACCOUNTANT)	217/219, IKORODU RD	ILUPEJU	LAGOS
255	6525	ERHUNMWUNSEE	JOSEPH FRIDAY OSEMWEGIE	BENEDICT UZOECHI & CO	4, DINA DRIVE, ABULE OSHUN, BADAGRY EXPRESS WAY	IKEJA	LAGOS
256	1844	FASORO	AYORINDE AYOTUNDE	AYOTUNDE FASORO & CO	BLK 19, FLAT 3, LSDPC ESTATE, LOLA HOLLOWAY ROAD, OMOLE PHASE 1,	IKEJA	LAGOS
257	647	GBADAMOSI	SHAKIRAT ABIMBOLA			SURULERE	LAGOS
258	2393	HAMEED	DURO YAKUBU			ILORIN	KWARA
259	1422	IBITOYE	SIKIRU ADETOYESE			ABUJA	FCT
260	1076	IHEKWEREME	JOSEPH ONYEMAECHI	AMECHI IHEKWEREME & CO	29, OGUNFEHITIMI STREET, OFF ODUSELU (SMITH BUS/STOP) , ITIRE,	SURULERE	LAGOS
261	3899	JABAR	BASHEER KOLAWOLE			IBADAN	OYO
262	1234	KOYA	SUNDAY BOLAJI	S. BOLAJI KOYA & CO., CHARTERED ACCOUNTANTS	721 ROAD, B CLOSE BLOCK 1, FLAT 5	FESTAC TOWN	LAGOS
263	6554	MAKANJUOLA	DAVID OLUBISI	BISI MAKANJUOLA & CO	3A, OGBAGBA STREET	OSHOGBO	OSUN
264	2572	MAXWELL	CLINTON OKOROBIA	MAXWELL & CO	CLOSE 6, PLOT 7, ELEKAHIA ESTATE	PORT-HARCOURT	RIVERS

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265	6555	MFON	SAMUEL MARTIN				CALABAR	CROSS RIVERS
266	469	MUHAMMED	ABBAS GUMEL	ABS V & CO (TAX PRACTITIONERS	9, WUDIL ROAD, TARAUNI LAUTAI HOUSE COMPLEX		KANO	KANO
267	1873	NZERIBE	CHRIS EMMANUEL	CHRIS NZERIBE & CO	23, WETHEDRAL ROAD		OWERRI	IMO
268	2620	OBOGWU	OFOMA JAMES	BALOGUN AYANFALU BADEJO & CO.	199, IKORODU ROAD		OBANIKORO	LAGOS
269	2105	ODUSANYA	OLADEINDE NORJEEM	DON ASSOCIATES	SUITE 53 BLK A2 SURA SHOPPING COMPLEX SIMPSON STREET		MARYLAND	LAGOS
271	2962	OJO	EMMANUEL OLUGBENGA	C/O CONTINENTAL SHIPYARD LIMITED			APAPA	LAGOS
272	6582	OLADELE	BAMIDELE RAMON	D.L CONSULTING	8, GBAJOBI STREET,		IKEJA	LAGOS
273	5106	OLADUNJOYE	BENSON OLAJIDE	OTUNOLA ADEBAYO & CO	3 OTUNOLA ADEBAYO ST, BEHIND OWONIBOYS, OFF TAIWO RD,		ILORIN	KWARA
274	4148	OLANIPEKUN	OYETUNJI	TUNJI OLAONIPEKUN & CO			SHOMOLU	LAGOS
275	7332	OLASEHINDE	CHRISTOPHER AKINOLA	AKIN OLASEHINDE & CO [CHART. ACCT.]	57, AIRPORT ROAD,		KANO	KANO
276	1772	OLORUNLEKE	MICHAEL ONI	BLOSUM CONCEPT CONSULT	42,BISHOP OLUWOLE STREET,		VICTORIA ISLAND	LAGOS
277	7348	OMOLEMEN	OYAKHIRE BARTHOLOMEW M.	GAB-ANNA CHAMBERS	281, OLD OJO ROAD OLUJI-AMUWO		AMUWO	LAGOS
279	5171	ONYENZE	IHEANYICHUKWU ONUELUWA				IKOYI	LAGOS
281	4230	OSIEME	BENSON AKPOVIENE				OGBA	LAGOS
282	5557	OWOKADE	ADENIYI OLUSEGUN				SOMOLU	LAGOS
283	6371	OYETOYAN	KUNLE VINCENT	IJEWERE & CO	106/110, LEWIS ST, LAGOS		LAGOS	LAGOS
284	789	AKPATA	PAUL UWAGBOE	P.U. AKPATA & CO	24, OFORKAIRE STREET, AGO-OKOTA		ISOLO	LAGOS
285	7	RABIU	SALIU ADEKUNLE	S. ADEKUNLE RABIU & CO	70C, ALLEN AVENUE, NIKKY AFRICANA OLAZA, SUITES 4& 5,		IKEJA	LAGOS
286	737	SANNI	ABAYOMI DAUDA	KPMG PROFESSIONAL SERVICES	22A GERRARD ROAD		IKOYI	LAGOS
287	1111	SOBOYEDE	OKANLAWON ADEGBOYEGA	OKANLAWON SOBOYEDE & CO. CHART. ACCT.	94, TOKUNBO STREET		LAGOS	LAGOS
288	5933	TITILLOYE	RICHARD OLANIYI	OLANIYI TITILLOYE & CO	CHALLENGE BOOKSHOP HOUSE, 371 AGEGE MOTOR ROAD, CHALLENGE		MUSHIN	LAGOS
289	2846	UDE	ANTHONY EJIOFOR				MARINA	LAGOS
290	6961	WILLIAMS	EZEKIEL EDEM	EGG-HEADS TAX CONSULTANTS	4, OLD ABA ROAD, RUMUMBA OBIO		PORT-HARCOURT	RIVERS
291	4397	ZAREWA	ISA YAHAYA	ISA ZAREWA & CO	26, BEIRUT ROAD,		IKOYI	LAGOS

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292	3455	ADEDOYIN	MUDASIRU ADETAYO	ADEDOYIN MUDASIRU & CO			SURULERE	LAGOS
293	7032	AKHAME	MARCELLINUS ALOAYE	MARCEL AKHAME & ASSOCIATES	PLOT 7A, BLOCK C, ACME ROAD, OGBA INDUSTRIAL ESTATE,		IKEJA	LAGOS
294	2675	ALIYU	HAROUN IBRAHIM	HAROUN ALIYU & CO	1, NORTH STATION/GIWA ROAD, LUGARD ROUND ABOUT,		KADUNA	KADUNA
295	1740	FAKOMI	SAKA OLUGBENGA	SAKA FAKOMI & COMPANY	14A, FOLA AZEEZ STREET,		ALAKUKO	LAGOS
296	2185	ADEWUSI	VICTOR ADEKUNLE	ADEKUNLE ADEWUSI & CO	17, UNITY ROAD, IKEJA		FESTAC TOWN	LAGOS
297	2204	AJOSE-ADEOGUN	BAFUNKE AJIBOLA	BAAC CONSULTANTS LIMITED	141B, ADENJI ADELE ROAD, OPP. FREEMAN STREET,		YABA	LAGOS
298	1025	AKINBOLA	HAKEEM G.	GBOLAHAN AKINBOLA & CO	18, BALOGUN STREET, ANIFOWOSHE,		IKEJA	LAGOS
299	167	BARAU	SALIHU ABDULKARIM	SALIH B & CO. CHARTERED TAX PRACTITIONERS	WAZIRI ZAYYAN AVENUE, KATSINA		KATSINA	KATSINA
300	115	FAROTADE	GABRIEL JADESIMI	TITUS SEDUN & CO.	11, KALEJAIYE STREET		SHOMOLU	LAGOS
301	7154	FATUNMBI	OLUTOYIN CLEMENT	TOYIN FATUNMBI & CO	26, ISHAGA STREET, OFF OJODU ABIODUN ROAD,		IKEJA	LAGOS
302	7172	IFEZULIKE	CHUKWUEMEKA	EMEKA IFEZULIKE & CO	16TH FLOOR, RE-INSURANCE HOUSE, 46, MARINA,		LAGOS	LAGOS
303	2498	ILORI	ADEYINKA ADEKUNLE	ADEYINKA ILORI & CO	40, CHRIS IDOWU OLADIPO STREET, EJIGBO		LAGOS	LAGOS
304	6732	NWOSU	CYPRIAN CHUKWUNWIKE	ECN & CO	22, ODUNLAMI STREET,		VICTORIA ISLAND	LAGOS
305	5498	OGUNSINA	MICHAEL OLATUNDE	MICHAEL OGUNSINA & CO	1, ABRAHAM OLA-IFE CLOSE, OPP. IGEN CHURCH, BEHIND NEW AIRPORT STAFF QRTS, ALAK		IBADAN	OYO
306	7309	OKON	PRIMUS EYO	PEK TAX CONSULTING	20, OKON ESSIEN STREET,		UYO	AKWA IBOM
307	2883	SAKA	JAMIU ADEFARASIN ADIO	ADEFARASIN ADIO SAKA & CO	PENGUIN SUITE, WING E, 2ND FLR, ELEPHANT CEMENT HOUSE, CBD, ALAUSA		LAGOS	LAGOS
308	3521	ADU	OLUWADARE MORDECAI	OLUWADARE MORDECAI ADU & CO	1, GORDILOVE STREET,		AKOWONJO	LAGOS
309	5338	ADEGBAKINRO	GEORGE	GEORGE ADEGBAKIN & CO	20, OSHINDEHIN STR, OFF AKILO ROAD		OGBA	LAGOS
310	820	AGUNBLADE	FESTUS A.	SALTUAGUNBLADE & CO	AXIS SUITE, 3RD FLOOR, WING D ELEPHANT CEMENT HOUSE CENTRAL BUSINESS DISTRICT,		ALAUSA IKEJA	LAGOS
311	7764	AJALA	BABATUNDE O.R	BABATUNDE AJALA & CO	58A, KUDIRAT ABIOLA WAY, OREGUN IKEJA		IKEJA	LAGOS
312	4457	AJITE	ADERU LAWRENCE	ADERU AJITE & CO	7, ADERU AJITE CLOSE OFF AIT ROAD, ILAPO VILLAGE		ALAGBADO	LAGOS
313	7052	AKPEOKHAI	JAMES ENIKE	TSG CONSULTANCY SERVICES	PLOT 127, TRANS AMADI IND. LAYOUT,		PORTHARCOURT	RIVERS
314	3449	BADEJO	OLUFEMI SYLVESTER	GBOLAHAN AKINBOLA & CO. (CHARTERED ACCOUNTANTS)	18, BALOGUN STREET, ANIFOWOSHE,		IKEJA	LAGOS
315	7109	EBENUWA	LENNON ONYEKA MAXWELL	LOM AND ASSOCIATES	2, OLOWU STREET,		IKEJA	LAGOS

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316	7115	EDEMEKA	JERRY	ALPHA JURIS CHAMBERS	1, RUMUIBEKWE ROAD, RUMUIBEKWE HOUSING ESTATE	PORTHARCOURT	RIVERS
317	4916	FATOKI	JACOB OBAFEMI	A.O. OLABOWALE & CO	LEEMY HOUSE, CHALLENGE,	IBADAN	OYO
318	6800	ADIGUN	SUNDAY KAYODE	ADIGUN & CO (CHARTERED ACCOUNTANTS)	1, ENGINEERING CLOSE, OFF IDOWU TAYLOR STREET,	VICTORIA ISLAND	LAGOS
319	2584	LAWAL	ABDUL-LATEEF OLANREWAJU	MGI ALABI EKUNDARE	2A, MONTGOMERY ROAD,	YABA	LAGOS
320	2534	NWAGU	FRIDAY	STALLION TAX MANAGERS	30, ZAMBA STREET, IKATE	SURULERE	LAGOS
321	6891	ODULAJA	KOREDE JAMIU	KOREDE ODULAJA & CO	4, AGORO STR, OMOLE ESTATE, PHASE 1	OJODU-BERGER	LAGOS
322	6893	OHAERI	DALTON OBINNAYA	OHAERIO. DALTON & CO	50 EGBA STR, ONILEKERE,	IKEJA	LAGOS
323	5294	OKOYE	EMMANUEL IKECHUKWU	E & E CONSULTANT	5, ISIAGI AMUKINO STR,	AWKA	ANAMBRA
324	7490	OLOGUNAGBA	SYLVESTER OLADIPO	OLADIPO OLOGUNAGBA & CO	SUITE 401, CENTAGE PLAZA, 14, ALLEN AVENUE,	IKEJA	LAGOS
325	1418	OLOKO	MONSURUDEEN BABATUNDE	TUNDE OLOKO & CO	7, ONAYADE STREET, JIBOWU	YABA	LAGOS
326	7351	OMOWALE	ROTIMI SOLOMON	R.S OMOWALE ASSOCIATES	1 SALAU ORIOLA STR	OWORONSOKI	LAGOS
327	5566	OYEYEMI	ADEKUNLE FATAI	ABDULAZIZ OYENIYI & CO	NO. 2 OBA OYEFUSI CLOSE, OFF LAGOS ROAD	IKORODU	LAGOS
328	6926	SALU	ABOLARINWA OLUFEMI	FEMI SALU & CO	2B ADENIKE MOYOSORE CLOSE OFF LANRE AWOLOKUN STR	GBAGADA	LAGOS
329	1635	SOFOWORA	OLAPEJU ENIOLA	SOFOWORA & CO.	BLOCK A5, SUITE 73, SURA SHOPPING COMPLEX SIMPSON STREET	LAGOS	LAGOS
330	6907	OLUWADARE	EMMANUEL OMOLAJA	OLUWADARE & ASSOCIATES	11, OLANIPEKUN AVENUE, MOBIL B/STOP, OKE IRA, OGBA	IKEJA	LAGOS
331	1287	AJAYI	JOSEPH B.S.	JOSEPH AJAYI & CO	21 SEBIOTIMO STREET MANGORO	AGEGE	LAGOS
332	634	MCDUBUS	FELIX ONYUKA	FELIX MCDUBUS & CO.	PLOT 330, IKORODU ROAD	ANTHONY VILLAGE	LAGOS
333	7701	SHEBIOBA	TAIWO ADESANYA	OLADAYO KALEJAIYE & CO	8/10 BROAD STREET LAGOS	EBUTE METTA	LAGOS
334	542	ADENJI	ABASS ADEYEMI	AKINTOLA WILLIAMS DELLOIT	235, IKORODU ROAD,	OSHODI	LAGOS
335	220	BALOGUN	ADEBIMPE ATINUKE.	AKINTOLA WILLIAMS DELLOIT	235, IKORODU ROAD,	ILUPEJU	LAGOS
336	2763	BAMGBELU	BABALOLA ADESEGUN OLUYOM	BABSYINKA BAMGBELU & CO	47, ODUNTAN STREET, KOSOFE,	KETU	LAGOS
337	1194	DOSUNMU	ARAMIDE IDOWU	ABAYOMI-DOSUMU & CO. CHARTERED ACCT.	30, KING GEORGE V ROAD,	LAGOS	LAGOS
338	3772	ERINLE	ADEOLA-ADELEYE	THEAS CONSULTING	EXPRESS HOUSE, OFF GASPALNT ROAD, OFF JOBIFELE WAY, CMD, MARWA GARDEN	IKEJA	LAGOS
339	3362	ILEOMA	SAMUEL SEGUN	SAMUEL ILEOMA & CO	15, OWODUNNI STREET, OFF IWAYA ROAD, ONIKE	YABA	LAGOS

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340	7686	OLOWU	MICHAEL OLATUNDE	OLATUNDE OLOWU & CO	30, RHODES CRESCENT,		APAPA	LAGOS
341	7380	OYEWUMI	OLADELE SAMUEL	EXTRA-POINT ASSOCIATES	22, OGUNDOLA STREET, OFF SUNGAS BUS STOP,		BARIGA	LAGOS
342	1042	AYODELE	GABRIEL OMONIYI	DHEGS CONSULTANCY SERVICES	24, SERIKI ARO STREET		IKEJA	LAGOS
343	2223	ENITAN	AUGUSTINE BABAJIDE	BABAJIDE ENITAN & CO	14A, ALLEN AVENUE (CENTAGE PLAZA) 3RD FLOOR		IKEJA	LAGOS
344	5976	ESEDEBE	PETER NWAFOR	NWAFOR ESEDEBE CONSULTING	5, OLAIYA STREET, AGO PALACE WAY,		OKOTA	LAGOS
345	5718	AKINDELE	ROTIMI TOYIN	FIIDGO COSULTING	1, TUNDE IDOWU ADIO CLOSE, OKE-AFA ESTATE,		ISOLO	LAGOS
346	1046	ADENIYI	ADEKUNLE	KUNLE ADENIYI & CO.	41, IRE-AKARI ESTATE ROAD,		ISOLO	LAGOS
347	1858	AJEWOLE	JOHNSON KEHINDE	AK JOHNSON TAX ASSOCIATES	PC 43, AFRIBANK STREET		VICTORIA ISLAND	LAGOS
348	3651	ATANE	AKUBO LUKE	ALPHA BETA CONSULTING LIMITED	1ST FLOOR, WATER HOUSE, IORA CAUSEWAY		IORA	LAGOS
349	3677	BANJO	OLUWOLE OLUSEGUN	BOOLS CONSULT	4, SOGBESAN STREET, OFF OLADEHINDE COKER STREET, SADIKU,		ILASAMAJA	LAGOS
350	4442	ADEMOLA	LAWRENCE ADEKUNLE	SBK CONSULTING LIMITED	721RD, B CLOSE, BLK 1, FLAT 5,		FESTAC TOWN	LAGOS
351	4586	KOLAWOLE	GABRIEL OLAJIDE	OLAJIDE KOLAWOLE & CO	PLOT 6, OLUBODE LANE, ONIDEURE, LAOGUN OLD IFE RD,		IBADAN	LAGOS
352	4803	AJANA	ISAAC OLAIYA	SWEDE CONTROL NIGERIA LTD	5, IDOWU TAYLOR STREET		IKOYI	LAGOS
353	5510	OLADEINDE	OLUFEMI ADETOKUNBO	ADEMOLA OLADEINDE & CO	33A, RASAQ BALOGUN STR,		SURULERE	LAGOS
354	6202	RAJI	KAMAR GBADEGESIN	DELOW CHAMBERS	1ST FLOOR, 203, IGBOSERE ROAD,		VICTORIA ISLAND	LAGOS
355	6804	AGBELUYI	SAMUEL OLUSHOLA	REALS SPECIALTIES LIMITED	ALL SEASONS PLAZA, AGIDINGBI-IKEJA		IKEJA	LAGOS
356	7145	EYOMA	MFON	DATAVISION LIMITED	86, RAYMOND NJOKU STREET,		S.W. IKOYI	LAGOS
357	8000	OJO	IDOWU KAYODE	NZEKWE & CO	21A, IBRAHIM BIU CRESCENT, UGWAN SERIKI GRA		KADUNA	KADUNA
358	8097	TOBIN	GLORIA	ALPHA -JURIS CHAMBERS	PLOT 3/4D TRINITY GARDENS IGBOETCHE RD OFF ELEME JUNCTION P/HARCOURT		PORTHARCOURT	RIVERS
359	8214	BELLO	ALIYU ABBAS	ABBAS BELLO ASSOCIATES LIMITED	13, MAHMOUD ROAD, GWIWA LAYOUT		SOKOTO	SOKOTO
360	2995	ADEBIYI	COMFORT ODUNOLA	SYSTEMSPECS LIMITED	5TH-7TH FLOOR, 136, LEWIS STREET		LAGOS	LAGOS
361	491	ADEDOYIN	SAMUEL AKINBODE	OLASOPE DADA & CO.	47, WILLIAMS STREET		IKEJA	LAGOS
362	1835	DAWODU	WILLIAM AKINOLA	AKINOLA DAWODU & CO	BLOCK 77, FLAT 5, LSDPC HOUSING ESTATE		OJOKORO	LAGOS
363	7262	OCHONOGOR	FIDE EDIKS	UBA CAPITAL & TRUST LIMITED	30, ADEOLA HOPEWELL STREET,		VICTORIA ISLAND	LAGOS

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364	1230	OMONIYI	JULIANA BOLA	CHEVRON OIL NIGERIA PLC	8, MACARTHY STREET		LAGOS	LAGOS
365	5172	ONYEWUCHI	CHIDI OKECHUKWU	AHMED JIJANI & CO	20, IBRAHIM TAIWO ROAD		KANO	KANO
366	8064	OZIOGU	IHEANACHO JOHN	AKHAZEMEA ADAJI & Co	J. 11, IBRAHIM TAIWO ROAD,		KADUNA	KADUNA
367	6432	POPOOLA	ADEDOTUN TAJUDEEN	DOTUN POPOOLA & CO	SUITE TF5, HAZAD PLAZA, NDOLA STREET, OPP IBRO HOTEL,ZONE 6		ABUJA	FCT
368	2201	YEBISI	GOKE ERASMUS	MOJIBOLA OLUWA & CO.(CHARTERED ACCOUNT.S)			LAGOS	LAGOS
369	417	OKELE	JACOB BABALOLA	J.B. OKELE & CO	62. AYODELE OKEOWO STREET, SOLUYI		GBAGADA	LAGOS
370	1059	SANUSI	PETER KOLAWOLE	PETERKOL CONSULTING	PLOT 5, BLK 4, JEGEDE OLULOYO		IBADAN	OYO
371	1752	OGUNRINOLA	PETER ADEMOLA	ADEMOLA OGUNRINOLA & ASSOCIATES	MAMMAN KONTAGORA HOUSE, 4TH FLOOR, 23A MARINA		LAGOS	LAGOS
372	1802	ONYENKPA	VICTOR UZODINMA	KPMG PROFESSIONAL SERVICES	18A, TEMPLE ROAD,		IKOYI	LAGOS
373	1938	OLABISI	EBENEZER OLASEINDE	OYEDIRAN FALEYE & CO. (CHARTERED ACCOUNTAN	5TH FLR, ELEPHANT CEMENT HOUSE, ASSBIFI ROAD, ALAUSA,		IKEJA	LAGOS
374	2104	SANNI	GANIYU OLUFEMI	MULTIGRACE ASSOCIATES LIMITED	19,ADEKUNLE FAJUYI CRESCENT		IKEJA	LAGOS
375	2309	DINA	ADEDIPUPO AKANNI ADEKUNLE	DELE DINA & CO. (CHARTERED ACCOUNTANTS)	47A, ITAJAJI ROAD, DOLPHIN ESTATE,		IKOYI	LAGOS
376	2397	ALATOYE	FOLORUNSO AZEEZ	ERNST & YOUNG	2A, BAYO KUKU STREET, OFF ALFRED REWANE ROAD, FORMERLY KINGSWAY ROAD,		IKOYI	LAGOS
377	2621	SALAMI	AYO LUKUMON	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD		IKOYI	LAGOS
378	2767	EBELEBE	CYPRIAN UCHECHUKWU	DELE DINA & CO. (CHARTERED ACCOUNTANTS)	47A, ITAJAJI ROAD, DOLPHIN ESTATE,		IKOYI	LAGOS
379	2623	OGUNGBENRO	OGUNTAYO ISAAC	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD		IKOYI	LAGOS
380	3949	LAWAL	OLUJOGUN YESUFU	OLUJOGUN LAWAL & CO	19, SEIDU AJIBOWU STREET, OFF TOYIN, IKEJA		IKEJA	LAGOS
381	4799	AHMED	HASSAN DAUDA	TURNING POINT ASOCIATES	15, OROLEYE CRESCENT,OPEBI		IKEJA	LAGOS
382	5105	OLADIPO	AKINTAYO	AKINTAYO OLADIPO AND CO (CHARTERED TAX PRACTITIONERS)	9, LAWRENCE ADEBIYI STREET, OFF MARKET BUS STOP,		IKEJA	LAGOS
383	5113	OLAORE	OLUFEMI ADEGBOYEGA	CINERGY INTERNATIONAL LIMITED	283, HERBERT MACAULAY WAY, ALAGOMEJI,		YABA	LAGOS
384	5403	AYOOLA	EZEKIEL OLADIPUPO	OLADIPUPO AYOOLA & CO	6A, ACME ROAD		OGBA	LAGOS
385	5511	OLADEJI	AKINYELE KOLAWOLE	S. ADEKUNLE RABIU & CO	3, ADEBOYE SOLANKE STR, OFF ALLEN AVENUE		IKEJA	LAGOS
386	5858	OGUNSOLA	SAMSON OLUYINKA	OGUNSOLA & ASSOCIATES	TOWER GATE INSURANCE BUILDING, 49, TINUBU STREET ITA-EKO		ABEOKUTA	OGUN
387	6585	OLOMOLA	AJIBOLA OLANREWAJU	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD		IKOYI	LAGOS

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388	7350	AREMU	ABIMBOLA IDIAT	ABIMBOLA AREMU & CO	130, OKOTA ROAD		ISOLO	LAGOS
389	7782	ALAO	SAMSIDEEN AKANNI	SOLA OYETAYO & CO	35, OGUNLOWO STREET OFF OBAFEMI AWOLOWO WAY		IKEJA	LAGOS
390	8788	APANISILE	ADEBOWALE OLUMIDE	KING SOLOMON CONSULTING LTD	36, IKORODU ROAD JIBOWU		YABA	LAGOS
391	598	IGHODALO	ITUAH OLAYIDE	IGHODALO & CO. CHARTERED ACCOUNTANTS	2, FAWOLE LANE, 272, IKORODU ROAD,		SURULERE	LAGOS
392	937	ADEBAYO	EDWARD OLUWASANMI	AKINTOLA WILLIAMS DELOITTE	METRO PLAZA, 2ND FLOOR, CENTRAL BUSINESS DISTRICT		ABUJA	FCT
393	1610	OSAGBOBU	IFEANYI BRIGHT	OSAGBOBU BRIGHT & CO	152, MUSHIN RD, ELEJA		ITIRE	LAGOS
394	2031	OGIDAN	SAMUEL ADEDAYO	ADEDAYO OGIDAN & CO	1, PA MATHEW ATAVIA CLOSE, BADORE		LEKKI	LAGOS
395	2199	OGUNWOLU	TAORIDI ADEOLA	AKINTOLA WILLIAMS DELLOIT	235, IKORODU ROAD,		ILUPEJU	LAGOS
396	3666	GBUYIRO	AYODELE JACOB	ABIMBOLA ODUSANYA & CO	24, WESTERN AVENUE,		SURULERE	LAGOS
397	5076	OJO	OLORUNFEMI	FOSTER ASSOCIATES	10, OGUNNIPEBI STREET, OFF AKILO ROAD, OGBA		IKEJA	LAGOS
398	5857	OGUNRINDE	OLA MUDASHIRU	OMO CONSULTING	24, SERIKI ARO AVENUE, OFF OBAFEMI AWOLOWO WAY		IKEJA	LAGOS
399	7379	OYENIRAN	BAMJI OLUFEMI	OYENIRAN BAMJI OLUFEMI & CO	1, BODE THOMAS STREET		ONIPANU	LAGOS
400	8862	ISAAC	UGOCHUKWU DOMINIC	SAM OKWU & DOMINIC ISAAC ASSOCIATES	32, OKOROJI STREET P/HARCOURT		PORT-HARCOURT	RIVERS
401	7745	ADESANYA	HAKEEM ADEDAPO	ABIOYE ABDUL-RAZAQ & CO	4, OLAJIDE STREET, OFF ITIRE ROAD,		MUSHIN	LAGOS
402	8775	AJISAFE	SARAFAY OLAYINKA	HASSAN OLA & CO	26, OYEGUNWA STREET, LADIPO ESTATE		OSHODI	LAGOS
403	696	BICKERSTETH	OLUSEYI	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD,		IKOYI	LAGOS
404	3443	EZE	POLYCARP MADUKA	P. MADUKA EZE	12, SUNNY OYEKUNLE STREET, OFF FOLA SHADE AJAYI STREET,		ANTHONY VILLAGE	LAGOS
405	4592	LOGUNLEKO	MIFTAU ADEDEJI	DAMALL CONSULTING	48, AGBADO STATION ROAD, OFF ABEOKUTA EXPRESSWAY, IJAYE B/STOP		OJOKORO	LAGOS
406	8887	MAMMAN	WAZIRI SALIHU	SAL-MAN WAZIRI & CO	PLOT 21942 TUDUN WADA RING ROAD		JOS	PLATEAU
407	7252	NWUNUJI	IBRAHIM NUNGA	IBRAHIM NWUNUJI & CO	SUITE C9, ABUJA SHOPPING MALL, WUSE ZONE 3		ABUJA	FCT
408	7962	OBAYOMI	OLUWOLE OMOLOLU	KPMG PROFESSIONAL SERVICES	22A, GERRARD ROAD,		IKOYI	LAGOS
409	6773	OGUNMOLA	MICHEAL OLUMIDE	ALPHA-BETA CONSULTING LIMITED	WATER CORPORATION BUILDING, IJORA CAUSE WAY		IJORA	LAGOS
410	9031	OLABISI	BENJAMIN OYEWOLE O.	ADEJUMO PAUL & CO	52, OLD OTA ROAD OFF ABEOKUTA EXPRESS RD,		OKE-ODO	LAGOS
411	4177	OLUTAYO	ADEWALE OLUYEMI	ADEWALE OLUYEMI & CO	38, YINKA FOLAWIYO AVENUE		APAPA	LAGOS

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412	4187	OMOLAYO	SOLA OLUMIDE	AYO AKINYELURE & CO (CHARTERED ACCOUNTANTS)	DUPLEX 1B ALLOVER HOUSE- MKO ABIOLA GARDENS ESTATE, CENTRAL BUSINESS DISTRICT	IKEJA	LAGOS
413	8965	OMOREGIE	OSARETIN KAYODE	OSARETIN OMOREGIE & CO	NO 6B OGUNDANA STREET OFF ALLEN AVENUE IKEJA	IKEJA	LAGOS
414	1504	ONYEAGBA	CHARLES OKEY CHIKE	ONYEAGBA C.O.C. & CO	PLOT 14/45, UDOKA HOSUING ESTATE, AWKA	ISUOFIA-AGUATA	ANAMBRA
415	1150	SALAMI	KAMARUDEEN	OYEDIRAN FALEYE & CO. (CHARTERED ACCOUNTANTS)	5TH FLR, ELEPHANT CEMENT HOUSE, ASSBIFI ROAD, ALAUSA,	IKEJA	LAGOS
416	1704	ADEDAYO	ADESINA ISAAC	ADE ADEDAYO CONSULTING	3, ILUPEJU BYE-PASS	ILUPEJU	LAGOS
417	1054	ANTHONY	GERTRUDE ABA	GAA TAX CONSULTANTS	235, IKORODU ROAD,	ILUPEJU	LAGOS
418	97	AROWOMOLE	SIMON SUNDAY	ASO TAX CONSULTING	AHMED ONIBUDO STREET, PC 37, PRINCE'S COURT	VICTORIA ISLAND	LAGOS
419	3674	BALOGUN	FRANCIS OMOTAYO	FRANCIS BALOGUN & ASSOCIATES	102, EMMANUEL HIGH STREET,	OJOTA	LAGOS
420	446	EDE	IKEMEFUNA CYRIL	C. I. EDE & CO	9/24, CHIME AVENUE, NEW HAVEN	ENUGU	ENUGU
421	2087	ETIM	ESSIEN OKON	ESSIEN ETIM & ASSOCIATES [CHART. TAX PRACTITIONERS]	152 AKA RD,	UYO	AKWA IBOM
422	1123	NNAM	OBED IKEGWUMMA	O.I. NNAM & CO. CHARTERED ACCOUNTANTS	24, CHIME AVENUE, NEW HAVEN	ENUGU	ENUGU
423	6632	OYEDELE	TAIWO MICHAEL	PRICEWATERHOUSECOOPERS	252E MURI OKUNOLA STREET	VICTORIA ISLAND	LAGOS
424	1706	POPOOLA	NOJEEEM OLALEKAN	LIGHT CROWN CONSULTANTS	86, FALOLU STREET, OFF AKERELE RD	SURULERE	LAGOS
425	2497	TOMETY	EVANS KOFI	AKINTOLA WILLIAMS DELOITTE	235, IKORODU ROAD,	ILUPEJU	LAGOS
426	2231	UDOWA	UMOH BEN	BEN UDOWA & CO	8B ENEN EKPENE STREET, OFF GRACE BIK RD	EKET	AKWA IBOM
427	8333	WYSE	JOSIAH ASIFO	WYSE & CO	14, ABIONA CLOSE, OFF FALOLU	SURULERE	LAGOS
428	2424	ARIMORO	JOSEPH ADESOJI	ANENI DAIRO & CO.	2ND FLR, OXFORD HOUSE, DUGBE	IBADAN	OYO
429	3967	MASADE	MESHACH EHIDIAMHEN	HAFFNER MASADE & CO	10/12 MURTALA MUHAMMED INTL AIRPORT	IKEJA	LAGOS
430	4483	AMADI	JOHNSON OZURUMBA	JOHNSON ROBINSON & CO	7,ABA RD,2ND FLOOR,PORT HARCOURT	PORT HARCOURT	RIVERS
431	6996	ADENUSI	AHMED BABATUNDE	ADENUSI & CO [CHART. ACCT.]	42, AYODELE OKEOWO STR., SOLUYI GBAGADA	GBAGADA	LAGOS
432	1628	ADENUSI	RASHEED OLUSEGA	ADENUSI & CO. (CHARTERED ACCOUNTANTS)	42, AYODELE OKEOWO STREET, SOLUYI-	GBAGADA	LAGOS
433	5394	AUDU	LANRE YEKEEN	TAMA CONSULTING	29, AWOLOWO AVENUE,OLD BODIJA	IBADAN	OYO
434	3684	BELLO	YISA ADEOYE	ADEWALE BELLO & CO	SUITE 21G, ANBEEZ PLAZA, WUSE ZONE 5,	ABUJA	FCT
435	9197	DAIRO	DEAN OLADAPO	DEAN HOWARD & CO	26 ERELU DANISA	IJESHA-TEDO	LAGOS

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436	3861	IGBOKWE	KENNETH UCHENNA	PRICEWATERHOUSECOOPERS	252 MURI OKUNOLA STREET		VICTORIA ISLAND	LAGOS
437	7177	IGBOYI	LINUS SUNDAY	LINIGBOI & ASSOCIATES	MAZAH JUNCTION BY ANAN, BAUCHI RING ROAD		JOS	PLATEAU
438	2400	OPANEYE	ABIMBOLA OLUKEMI	A.O. OPANEYE & CO	86, FALOLU ROAD SURULERE		SURULERE	LAGOS
439	6631	OYEDEJI	ADEREMI LAWRENCE	REMI OYEDEJI & CO	26, COMM AVENUE,		YABA	LAGOS
440	6759	PIUS	PATRICK AKPAN	IPAC KONSULT	SUITE A07,MAINA COURT PLOT 252A HERBERT MACAULAY WAY, CENTRAL BUSINESS DISTRICT		ABUJA	FCT
441	307	ABDULRAZQAQ	M. T.	ERNST & YOUNG	2A, BAYO KUKU STREET,		IKOYI	LAGOS
442	640	UMAR	ISMAIL FARUK	ISMAIL FARUK & CO	18, ALLEN AVENUE		IKEJA	LAGOS
443	826	DIKE	VICTOR ONUORAH	VICTOR DIKE & CO	17B, ALLEN AVENUE, OCEAN RISE HOUSE, 2ND FLOOR,		IKEJA	LAGOS
444	2752	OGUNTONA	AMOS OGUNKUNLE	OGUNTONA AMOS OGUNKUNLE & CO	149, IKOT EKPENE ROAD,		UYO	AKWA IBOM
445	3497	ADETUNJI	RAPHAEL KAYODE	KAYODE ADETUNJI & CO	49, IGBUKWU STREET, D/LINE		PORTHARCOURT	RIVERS
446	4602	ADEBISI	JOSEPH FEMI	J. FEMI ADEBISI & CO	GRA, BEHIND GOVERNMENT HOUSE,LOKOJA		LOKOJA	KOGI
447	4767	ADESEYOJU	MUYIWA OLAJIDE	M.O. ADESEYOJU & CO	AIRPORT RD JUNCTION, ISOLO EXPWAY		ISOLO	LAGOS
448	6185	ONWUSORO	CHIBUIKE ODIM	TREASURE ASSOCIATES	5, ELIGBAM STR OFF RUMUOLA		PORT HARCOURT	RIVERS
449	6316	HUSSAIN	LATEEF ABAYOMI	YOMI HUSSAIN @ CO	41B ADEGOKE STREET		SURULERE	LAGOS
450	8835	FADEYIBI	BABATUNDE OLAJIDE	TEMIDAYO ADEBAYO & CO	1, OLAYIDE TOMORI STREET,BY KOLEOSHO STR,		IKEJA	LAGOS
451	9336	OGUNDELE	JOSHUA AKANFE	JOSHUA OGUNDELE & CO	6, ILUPEJU BYE-PASS		ILUPEJU	LAGOS
452	9375	OLANLOYE	SAMUEL OLUTOYE	HILLTOP AND ASSOCIATE	ELEPHANT CEMENT HOUSE		IKEJA	LAGOS
453	9478	UKPAI	GEORGE NDUKWE	G.N. UKPAI & CO	7, AFIKPO ROAD,		ABAKALIKI	EBONYI
454	9552	NJOKU	FELIX CHINYEAKA	F.C. NJOKU & CO	80A/2 IKEJANI STREET, RAILWAY COMPOUND		EBUTE METTA	LAGOS
455	6977	ADEBIYI	OLALEYE	STRANSACT PARTNERS	HOUSE 16, WEMA TERENCE UDI STREET OSBORNE ESTATE,		IKOYI	LAGOS
456	9102	AGBOGUN	SARAFI ADEWUMI	ADEWUMI AGBOGUN & CO (CHARTERED ACCOUNTANTS)	KM5,IWO-IBADAN ROAD	P. M. BOX 4507 OSOGBO	OSOGBO	OSUN
457	9113	AITKEN	KENNETH WILSON	PRICEWATERHOUSECOOPER	252E, MURI OKUNOLA STREET		VICTORIA ISLAND	LAGOS
458	7550	AKPAN	MONDAY DANIEL	MONDAY DANIEL & CO (CHARTERED ACCOUNTANT)	29, ESSIENNE STREET,	P.O.BOX 1953, IKOT EKPENE	IKOT EKPENE	AKWA IBOM
459	271	AROGUNDADE	JOSEPH AJIBOLA	J.A AROGUNDADE TAX CONSULTANTS	RD 13, PLOT 1059, 6TH AVENUE, CANAL VIEW EST	P.O.BOX 3541, FESTAC TOWN	FESTAC TOWN	LAGOS

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460	9205	EASTAUGH	RUSSELL JOHN VINCENT	PRICEWATERHOUSECOOPER	252, MURI OKUNOLA STREET	P.O.BOX 2419,LAGOS	VICTORIA ISLAND	LAGOS
461	1545	EZEKWO	SAMUEL CHUKWUEMEKA	CHUKS-SAMUEL & CO.	10& 15, IGBOBI SABE STREET JIBOWU B/STOP		YABA	LAGOS
462	8846	GREEN	KALIEFA ARTHUR	SABA OKPO & CO	109, BENDE STRRET		PORT-HARCOUT	RIVERS
463	317	LAWAL	FATAI OMOsula	AKINTOLA WILLIAMS DELLOIT	235, IKORODU ROAD,	P.O.BOX 965, LAGOS	ILUPEJU	LAGOS
464	5000	MORDI	JANET BOSEDE	ABOSEDE TAIWO & ASSOCIATES	32, KADIRI STREET, ALAUSA	P.O. BOX 53650, FALOMO	IKEJA	LAGOS
465	3980	MORONKEJI	OLUFEMI JOSEPH	MORONKEJI OLUFEMI + CO (CHARTERED ACCOUNTANTS)		P.O.BOX 11852, IKEJA	IKEJA	LAGOS
466	11	NAIYEJU	JAMES KAYODE	J.K CONSULTING CO.LTD	CITY PLAZA, 4TH FLOOR WING B, PLOT 596 AHMADU BELLO WAY AREA 11, GARKI		ABUJA	FCT
467	1824	NJOKU	JONATHAN CHUKWUEMEKA	J. C. NJOKU & CO. (CHARTERED ACCOUNTANTS)	1, ELETU IWASHE STREET IDUMOTA	P. O. BOX 50942 IKOYI	LAGOS	LAGOS
468	8150	OCHEI	ANTHONY ONOCHIE	TONY OCHEI & CO [CHART. ACCT.]	SUITE 1.24, OYIBO ODINAMADU BLOCK, WOMEN CENTRE	P.O.BOX 5495, GARKI	ABUJA	FCT
469	5522	OLATEJU	SARAFADEEN ADEKUNLE	BKR CONSULTING	20,JOGUNOSIMI STREET		IKEJA	LAGOS
470	5639	SANUSI	YEKEEN KOLAWOLE	OLUSOLA ADEKANOLA & CO	58 IYASE ST, KOSOFE MILE 12	P. O. BOX 2885, MARINA	KETU	LAGOS
471	6772	SHOFOLAWE-BAKA	OLATOKUNBO	SHOFOLAWE BAKARE & CO	41, OPEBI ROAD (1ST FLOOR), OPEBI	P. O. BOX 7822, MARINA	IKEJA	LAGOS
472	2669	ADEKUNLE	EMMANUEL SUNDAY	ADELUJI OJO & CO.	6, JUBILEE ROAD ALONG CMD,	P.O. BOX 7448, LAGOS	SHANGISHA	LAGOS
473	8443	DUNU	AUGUSTINE AMAUCHECHUKWU	MAEVAN CONSULTING	1ST FLOOR,208 LAGOS ABEOKUTA EXPWAY		ABULE-EGBA	LAGOS
474	9540	IJACHI	DAVID OCHOCHIE	D.O.IJACHI & CO.	GPF 8 PROJECT CAMP OPP AVA HOTEL,	P. O. BOX 531 LOKOJA	LOKOJA	KOGI
475	8898	NDIFON	JOHN ASAP	JOHN NDIFON & CO. TAX CONSULTANTS	2ND FLOOR SUITE 2, VANEL HOTEL, PLOT 1A NSEFIK EYI	P.O. BOX 3476, CALABAR	CALABAR	CROSS RIVER
476	5149	OMOMIA	ROBINSON	ROBINSON OMOMIA & CO	HOUSE ONE "B" CLOSE 112 ROAD, FESTAC TOWN	P.O.BOX 3302,FESTAC TOWN	FESTAC-TOWN	LAGOS
477	6360	ONWUALU	EMMANUEL F.	PANNELL KERR FORSTER	NO. 2, BANK ROAD GIDAN SHEHU AHMED	P. O. BOX 787, BANK ROAD	KANO	KANO
478	555	ORAH	GEOFFREY	PANNELL KERR FORSTER	GIDAN SHEHU AHMED, BANK ROAD,	P. O. BOX 787, KANO	KANO	KANO
479	605	RAMON	TAORID O.	TORCH CONSULTING SERVICES	4TH AVENUE, 402 RD, BLOCK 1, FLAT 5, FESTAC TOWN	P. O. BOX 75042, VICTORIA ISLAND	FESTAC TOWN	LAGOS
480	8781	AKINTAYO	ISAAC AKINDELE	GBEKE OYENIYI & CO (CHARTERED TAX PRACTITIONERS)	421/423 ADEOKUTA EXP RD ILE EPO (AFTER IYANA IPAJA)	P.O.BOX 228 APAPA	OKE ODO	LAGOS
481	9153	ANAFI	RAJI BABA	MUHAMMAD RAJI&CO	6A,OBA MAMA ROAD,BEHIND ADEYI HOSPITAL KUNTU	P.O.BOX 2554, ASUNNARA	ILORIN	KWARA
482	8438	BROWN	DAVID	DBROWN CONSULTING	4TH FLR, AFRICA RE HOUSSE, PLOT 1679, KARIMU KOTUN STREET,		IKOYI	LAGOS
483	8633	EDIAE	AGHARIAGBONSE SOLOMON	OSAWARU LUCKY & CO	37,MURTALA MOHAMMED WAY	P.O.BOX 11465, BENIN CITY	BENIN CITY	EDO

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484	4638	OKOSE	ISAAC UFUOMA	ISAAC OKOSE & CO	272, EFFURUN-SAPELE ROAD,		EFFURUN	DELTA
485	8956	OLUATA	JOHNSON OLUDEINDE	TYSOG CONSULTING	7, MOSES SOMEFUN STREET, N.B. SOULE ESTATE COLLEGE	P.O.BOX 3860 IKEJA	OGBA	LAGOS
486	6700	ONAGA	HENRIETTA IFEANYI	PRICEWATERHOUSECOOPERS	252, MURI OKUNOLA STREET	P. O. BOX 2419, LAGOS	VICTORIA ISLAND	LAGOS
487	6018	OWOPE	MICHAEL ADEBAYO	MICHEAL OWOPE & CO	1ST FLOOR, MAN HOUSE, OBAFEMI AWOLOWO WAY	P. O. BOX 45 OSHOPE PLAZA ALLEN	IKEJA	LAGOS
488	2818	SHAGBA	WILFRED AONDOASEER ROMEO	WILFRED SHAGBA & PARTNERS	8, SAPELE ROAD, GARKI II	P.O. BOX 7134, WUSE	ABUJA	FCT
489	9497	ADEBAYO	ADEWALE	ADEDAYO ADEWALE & CO	47,B, EMMANUEL EDEM CRESCENT		CALABAR	CROSS RIVER
490	1195	ADEFULE	JULIANA ADEFELA	ADEFELA ADEFULE & CO	12, AINA STREET		OJOTA	LAGOS
491	4784	AFOLABI	IDOWU OLABISI	BISI AFOLABI & CO	GENESIS CENTRE, 1 BISI-AFOLABI STREET, ADDO RD, AJAH		LEKKI PENINSULA	LAGOS
492	1056	HASSAN	OLUFUNLOLA FOLA	HASLOW CONSULT	8, ASSOCIATION CLOSE, OFF CMD ROAD, IKOSI GRA		KETU	LAGOS
493	7322	OLADEJI	OLADAPO AKINWUMI	FB TAX SERVICES	12A VICTORIA AROBIERE STREET		LEKKI PENINSULA	LAGOS
494	2896	OLADIMEJI	AYODELE	ALPHA BETA CONSULTING LIMITED	26,UNITY ROAD	P.O. BOX 394, ILORIN	IJORA	LAGOS
495	3221	OLAMILEKAN	WILFRED ALLWELL OLALEKAN	LEKAN BADRU & CO	80, OBAFEMI AWOLOWO WAY,	P.O BOX 3340, IKEJA	IKEJA	LAGOS
496	6678	AGBOLA	OLUSUYI MICHEAL	OLUSUYI AGBOLA & CO	SUITE 74, NANDU PLAZA, BESIDE CAC, OFF MICHEAL OKI	P. O. BOX 13582, WUSE	ABUJA	FCT
497	7772	AKINBULI	FEYI SYLVESTER	S.F AKINBULI & CO	10, BARUWA EST. OLOGOLO B/STOP		LEKKI PENINSULA	LAGOS
498	138	ALESHE	JOSEPH ABIOLA	J.A. ALESHE & CO	1, OBASA STREET, OFF OBA AKRAN ROAD	P. O. BOX 2373, GPO, MARINA	IKEJA	LAGOS
499	7863	FAGBAYIDE	ABRAHAM OLUWOLE	WFCG CONSULTING	4, IKOSI ROAD IKOSI	P. O. BOX 7204, SHOMOLU	KETU	LAGOS
500	7880	GWARAM	ALIYU MUHAMMED	MAIGIDA TAX CONSULTANTS AND ASSOCIATES	C/O BOARD OF INTERNAL REVENUE, OFF AHMADU BELL	P.M.B. 0029, BAUCHI	BAUCHI	BAUCHI
501	2035	IYAMU	ALEX OMOHIE	ALEX OMO IYAMU & CO	107, NEW LAGOS ROAD	P.O.BOX 4218 BENIN CITY	BENIN-CITY	EDO
502	5820	MBAERI	AHAMEFULA KEN	AHAMEFULA KEN MBAERI & CO	FLAT 10, PALMGROVE HOUSE, 214, IKORODU ROAD	P.O. BOX 3215, SHOMOLU	PALMGROVE	LAGOS
503	356	OCHIMANA	SAMUEL IBRAHIM	PANNELL KERR FORSTER	6, AHMADU BELLO WAY	P. O. BOX 1218 BAUCHI	BAUCHI	BAUCHI
504	2565	OGUNGBADERO	ALADE	RAOCO TAX CONSULTING SERVICES	1, OGUNGBADERO STR. AGUDA	P.O. BOX 2969, MARINA	SURULERE	LAGOS
505	7988	OGUNLEYE	ADEREMI SAMUEL	SAMUELSON TAX CONSULTANTS	526, IKORODU ROAD	P.O. BOX 619, IKORODU	KETU	LAGOS
506	5868	OKEKE	OGECHUKWU NJIDEKA	GENOK CONSULT	3, ALLEN LANE, OFF ALLEN AVENUE		IKEJA	LAGOS
507	8286	OLORUNTOYE	TEMITOPE ADERONKE	FASONHOLS DTT CONSULT	4B, MARTINS STREET, OFF AIYETORO STREET, AGUDA		SURULERE	LAGOS

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508	3233	ONALEYE	ADETOKUNBO IBRAHIM	ADETOKUNBO ONALEYE & CO	2, GORIOLA STREET, OFF ADEOLA ODEKU STREET,	P.O BOX 11613, IKEJA	VICTORIA ISLAND	LAGOS
509	1907	IRECHUKWU	RUSELL ONYEMAECHI	OR & C TAX CONSULTANTS	ADEBOWALE HOUSE, 150, IKORODU ROAD	P. O. BOX 8350, MARINA	ONIPANU	LAGOS
510	9001	SOBITAN	ANDREW ADEWALE ADEBOUN	ANDREW SOBITAN & CO	5, OLORUNISHOLA STREET		IKEJA	LAGOS
511	3258	TIMI-AGBEYANGI	MOFOLUKE ALABA	SPLENDOUR PROFESSIONAL SERVICES	1, ASSOCIATION AVENUE, AJAH	P.O. BOX 52364, FALOMO	LEKKI PENINSULA	LAGOS
512	8108	UKWU	IKWUNNA O.	IKWUNNA.O. UKWU & CO	SHOP TA-12 AMAC VILLAGE SABON LUGBE	P.O. BOX 8186, WUSE	ABUJA	FCT
513	4117	OKPU	ALFRED E.ODALONUNU	ALFRED OKPU & CO	SUITE 34/35, KETU SHOPPING COMPLEX, 501, IKORODU ROAD	P.O. BOX 1546, ISOLO	KETU	LAGOS
514	4134	OLADIMEJI	KOLAWOLE ADEBANJO	DIMEJI & CO	LADICO HOUSE, (1ST FLOOR), PLOT 1661, OYIN JOLAYEM	P.O. BOX 39998, IKEJA	VICTORIA ISLAND	LAGOS
515	4185	OMAMEGBE	AUGUSTINE UDU LEE	DETAILS CONSULTING	PLOT 17, RAMLAT TIMSON STREET, AGUDA,	P.O.BOX 73356 VICTORIA ISLAND	SURULERE	LAGOS
516	4260	OYELOLA	OLUFUNKE DEBORAH	OLUFUNKE OYELOLA & CO	PLOT 1, FADEHAN STREET, POWERLINE CROSSING, IJAYE	P.O.BOX 15709, IKEJA	OJOKOKRO	LAGOS
517	6605	PEARCE	ADEROHUNMU OLUSOLA	PEARCE & COMPANY	6TH FLOOR, 27/29 KING GEORGE V ROAD, ONIKAN	P.O.BOX.51901, IKOYI	IKEJA	LAGOS
518	6810	AJAGBE	IBRAHIM M. KOLAWOLE	IKMA CONCEPTS CONSULTING	7, IDOWU AKINOLA CRESCENT, OLOWORA, OJODU		BERGER	LAGOS
519	6836	AWEDA	ISMAIL OLUFEMI	FEMI AWEDA & CO	76, MARKET STREET, COKER, OFF BADAGRY EXPRESS ROAD	G. P. O. BOX 10051, MARINA		LAGOS
520	7017	AFOLAYAN	MICHAEL OLANIYI	OLANIYI AFOLAYAN & CO (TAX CONSULTANTS)	OGO OLUWA HOUSE, OFFA GARAGE,	P.O. BOX 3086, ILORIN	ILORIN	KWARA
521	9344	OHUNENESE	IGE PHILP	MESSRS PHIL PHIL IGE & CO	IMMANUELA BUILDING, ALIYU ATTAH ROAD, BY DIATO	P.O.BOX 630, LOKOJA	LOKOJA	KOGI
522	9437	SAIDU	MUHAMMAD HARANG	M.S. HARANG & CO (CHARTERED TAX PRACTITIONER)	SUITE A 24, GODS OWN PLAZA, 4 TAKUM STREET, AREA 1	P.M. BOX 649 GARKI	ABUJA	FCT
523	9921	OKORIE	UKPABI HELEN	LEENOUK AND ASSOCIATES	15, OJUELEGBA RD		SURULERE	LAGOS
524	1511	RAJI	TAIWO WAHEED	OLUBUDO ASSOCIATES	1ST FLOOR, EBEN TAIWO SHOPPING COMPLEX, QUARRY	P.O. BOX 3320, SAPON-ABEOKUTA	ABEOKUTA	OGUN
525	6170	OLADIMEJI	JOHNSON ABIODUN	ABIODUN OLADIMEJI & CO	2, AKIN OSIYEMI STR, OFF ALLEN AVENUE	P. O. BOX 408, IPAJA	IKEJA	LAGOS
526	9785	FAGBULU	ADEMOLA SEGUN	FAGBULU ADEMOLA ASSOCIATES	120, LASU EXP RD, IDOWU EGBA B/STOP		ISHERI	LAGOS
527	3567	AKINADEWO	ISRAEL SERIKI	ISRAEL AKINADEWO & CO (CHARTERED ACCOUNTANT)	734/736. LAGOS ABEOKUTA EXP. ROAD, MOSHALASI B/ST	P.O. BOX 1653, AGEGE	ALAGBADO	LAGOS
528	8876	KOLAWOLE	FRANCIS AKINOLA	AKINOLA KOLAWOLE &CO	WESTERN HOUSE, 8-10, BROAD STREET,	P.O.BOX 2736, MUSHIN	LAGOS	LAGOS
529	6512	COCOBASSEY	HENRY HENRY	IPAC & ASSOCIATES	29, GANA STREET, MAITAMA		ABUJA	FCT
530	8735	ADEBIYI	SHOLA TAJUDEEN	SHOLA T. ADEBIYI & ASSOCIATES	70D, ALLEN AVENUE,		IKEJA	LAGOS
531	7774	AKINNUOYE	ADEYEMI ADEREMI	NUOYE CORPORATE STRATEGIES	PLOT 32, ROBERT STREET, MAGODO GRA,		IKEJA	LAGOS

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532	8411	AKPAN	FRIDAY EFFIONG	EZEKIEL EDEM & CO	4, OLD ABA ROAD, RUMUMBA OBIO	P.O.BOX 2630, PH	PORT HARCOURT	RIVERS
533	8243	BABANGIDA	IBRAHIM MAHUTA	BLUE CHIPS CONSULTANTS LTD	C34, KABUGA HOUSING EST. GWARZO RD.,		KANO	KANO
534	7143	ETUK	ETIM TOM	ETIM ETUK & CO	53, IKPONG ROAD,	P.O.BOX 284, IKOT EKPENE	IKOT EKPENE	AKWA IBOM
535	3799	FAJOLU	OLUFEMI AYODEJI	ODOOT CONSULT LIMITED	10, KUFEJI STREET, ALAGOMEJI		YABA	LAGOS
536	3179	HASSAN	MUFUTAU OLUDAISI	H.M.O. CONSULTING	1, HASSAN STREET, OFF DESMOND STR.,		OTUN-AKUTE	OGUN
537	10073	MOHAMMED	MUNIR'DEEN A.O.	CRYSTAL APEX CONSULTING & ASSOCIATES	HOUSE 25, BY 'E' CLOSE, 1ST AVE.		FESTAC TOWN	LAGOS
538	5493	OGBIMI	JOSHUA OKIREMUTE E.	JOE OGBIMI & CO	10A, OLUBUNMI STR., OFF ADEMULEGUN STR., IRE AKARI EST.		ISOLO	LAGOS
539	4239	OSUJI	PHILIP EZE	PHILIP EZE OSUJI & COMPANY	4, ALEGBE CLOSE, MENDE		MARYLAND	LAGOS