

**NEXIM APPROVED LIST OF ASSET VALUERS AS AT 23/11/2021**

1. **KNIGHT FRANK & PARTNERS.**
2. **JIDE TAIWO & Co.**
3. **DIYA FATIMILEHIN & Co.**
4. **SUPO OJO & Co.**
5. **IBRAHIM & HASSAN & CO.**
6. **UDO ETUK & Co.**
7. **PROPLAND ASSOCIATES LTD.**
8. **UBOSIELE & Co.**
9. **KOLA OLAYODE & Co.**
10. **OYOM & Co.**
11. **OSAS & OSEJI.**
12. **IMO EKANEM & Co.**
13. **ODUDU & Co.**
14. **OPURUM & PARTNERS.**
15. **PETER OKOLO & COMPANY.**
16. **TUNJI ADENIYI & Co.**
17. **DALONG & Co.**
18. **U.K OVESUOR & PARTNERS.**
19. **IPALI HARRY & ASSOCIATES.**
20. **KUMA & PARTNERS.**
21. **OYETUNJI & OYETUNJI PARTNERSHIP.**
22. **OSARETIN EHIIOGHIREN & Co.**
23. **ODUDU E. & Co.**
24. **KUNLE OGUNFILE CONSULTING.**
25. **TER DUGERI, ANYWAM & PARTNERS.**
26. **DANIYAN ASSOCIATES.**
27. **ANENE & ASSOCIATES.**
28. **BELLO & Co.**
29. **AUDU & PARTNERS.**
30. **KENE OKEKE & ASSOCIATES.**
31. **ALAO & Co.**
32. **KIZITO KELVIN & PARTNERS.**
33. **AMINU & PARTNERS.**
34. **N. OKPUKPAN & Co.**
35. **GODWIN TYOACHIMIN & Co.**
36. **KENE ONUORA CONSULTING.**
37. **KAYODE JOLAOSO.**
38. **BODE ADEDIJI PARTNERSHIP**
39. **EMEKA ONUORAH & Co.**
40. **SHETTIMA ABBA YUSUF & ASSOCIATES.**
41. **EBUKA ANIH & Co.**
42. **OMOBAYO ADEGOKE & PARTNERS.**

43. CHARLES EBIAI ASSOCIATES.
44. ACHUFUSI OGOONNA CONSULTING.
45. EMMA AKPA & Co.
46. PAT ONUKWULI & Co.
47. ODUDU, ODUDU & PARTNERS.
48. OBI UDEH & Co.
49. LANSAR AGHAJI & Co.
50. DIRAN OFI & Co.
51. JUDE ONUOHA & Co.
52. TUNJI TITILOYE & PARTNERS
53. SINAH ADIAH & Co.
54. SAM ONAH CONSULTING.
55. S.AYOSON & Co.
56. GERSH HENSHAW & Co.
57. ABDUR-RAUF UMAR NADADA & PARTNERS.
58. WALE ADERIBIGBE & Co.
59. CHIBUZOR OGUGUA COSULTING.
60. SAM UDO-AKAGHA & PARTNERS.
61. ANDREW OKON & Co.
62. J. AJAYI PATUNOLA & Co.
63. TUNDE ESUOLA & Co.
64. ROTIMI OLU & Co.
65. FRED O. AKIYA & PARTNERS.
66. FESTUS EGBULEFU & Co.
67. J.O OLEKA CONSULTING
68. YAYOK ASSOCIATES
69. AUSTIN CHINEGWU & Co.
70. BAYO ADEYEMO & ASSOCIATES
71. SAM NWOSU
72. AYEYE & Co.
73. ELIJAH OGUNSANYA ASSOCIATES
74. MUTIU BALOGUN & Co.
75. SHOLA ABEJI & PARTNERS
76. CHUDI NGWULUKA & Co.
77. ASHIEN DOUGLAS & Co.
78. BASSEY AMBRSE & Co.
79. PAT OBIANWU & Co.
80. SOLA BADMUS & Co.
81. KEHINDE OGUNSANYA ASSOCIATES
82. OMALE & Co.
83. EMMANUEL ETONU ASSOCIATES
84. KACHI OPARA& Co.
85. ISAAC BABALOLA & Co.

86. OLANIYI OLADOTUN & Co.
87. MOTUNDE ALADE FAN ASSOCIATE
88. BALARABE ANAS & Co.
89. OLADELE HAMZAT & ASSOCIATES
90. OBED OKOROMA & Co.
91. TOBA IFABIYI & Co.
92. JUDE OKORO & Co.
93. VICTOR OKPEVA & Co.
94. ORA EGBUNIKE & ASSOCIATES
95. CHRIS EJOFOR & Co.
96. FRANK OBAZE & Co.
97. YEMI OLUGBILE & Co.
98. FRED O. AKIYA & PARTNERS
99. GODWIN KALU & Co.
100. FEMI BAMIJOKO ASSOCIATES.
101. KENECHUKU ERUCHIE & Co.
102. TOBA IFABIYI & Co.
103. BUNMI OGUNDIYA & Co.
104. LUCKY EMI CONSULTING
105. ISMAIL & PARTNERS
106. POLLY NWOKE & Co.
107. DAN ODIETE & COMPANY
108. YINKA KAYODE & Co.
109. GARBA KIBIYA & COMPANY
110. ADEFILA & PARTNERS
111. OKEY MADUBUKO & CO.
112. DIRAN ADETUNJI & ASSOCIATES
113. BOYE KOMOLAFE & Co.
114. DOMINION ANOSIKE ASSOCIATES

| <b>S/N</b> | <b>NAME</b>                        | <b>ADDRESS</b>   | <b>PHONE NUMBER</b>  |
|------------|------------------------------------|--|--|
| 1          | <b>KNIGHT FRANK &amp; PARTNERS</b> | 24, CAMPBELL STREET,<br>P.O. BOX 221,<br>MARINA, LAGOS.  | 08022241451, 08055541451<br><br><a href="http://www.knightfrank.com.ng">www.knightfrank.com.ng</a>                                     |
| 2          | <b>JIDE TAIWO &amp; CO.</b>        | 13/15, ELEGBATA STREET, 2 <sup>ND</sup> FLOOR<br>APONGBON LAGOS.   | 01-8400043, 07052090312,<br>08053238659<br>e-mail:<br><a href="mailto:cvaluation@jidetaiwoandco.com">cvaluation@jidetaiwoandco.com</a> |
| 3          | <b>DIYA FATIMILEHIN &amp; CO</b>   | PROPERTY PLAZA<br>PLOT 237B, MURI<br>OKUNOLA STREET<br>P. O. BOX 71190,<br>VICTORIA ISLAND<br>LAGOS, NIGERIA | +234-1-898 0139, 270 5797,<br><br><a href="mailto:diyafaty@yahoo.co.uk">diyafaty@yahoo.co.uk</a>                                       |
| 4          | <b>SUPO OJO &amp; CO.</b>          | PLOT 546, SULTAN<br>ABUBAKAR WAY ZONE<br>3, WUSE DISTRICT,<br>ABUJA  | Tel: (09) 2909412, 2909413<br><br><a href="mailto:Supoojoandco@yahoo.com">Supoojoandco@yahoo.com</a>                                   |
| 5          | <b>IBRAHIM HASSAN &amp; CO.</b>    |  |  |
| 6          | <b>UDO ETUK &amp; CO</b>           | SUNSHINE SUITE 42<br>BISHOP OLUWOLE<br>STREET LAGOS  | 01-2624651<br><br><a href="mailto:udoandco@yahoo.com">udoandco@yahoo.com</a>   |
| 7          | <b>PROPLAND ASSOCIATES LTD</b>     | SUITE 209, P.A.B.<br>BUILDING<br>#3 AZIKIWE ROAD<br>PORT HARCOURT<br>RIVERS STATE<br>NIGERIA                 | 08033092941, 084-240846  |
| 8          | <b>UBOSI ELEH &amp; CO.</b>        | NUY LIGHTHOUSE, 315<br>ADEYEMO ALAKIJA ST,<br>(1 <sup>ST</sup> FL), VICTORIA<br>ISLAND, LAGOS.               | 234 1 2617492, 4703906<br><br><a href="mailto:ubosielehandco@yahoo.com">ubosielehandco@yahoo.com</a>                                   |
| 9          | <b>KOLA OLAYODE &amp; CO.</b>      | PLOT 441, ZUNGERU<br>CLOSE OFF JOS<br>STREET [SHARON<br>HOTEL] AREA 3,<br>GARKI, P.O.BOX 8748,<br>ABUJA      | 08052979955, 08033341624   |
| 10         | <b>OYOM &amp; CO</b>               | SUITE C9 POLY PLAZA<br>PLOT 1073<br>ADETOKUNBO<br>ADEMOLA CRESCENT<br>WUSE 2 ABUJA.                          | 08033154449, 08055247633   |
| 11         | <b>OSAS &amp; OSEJI</b>            | 45 MURTALA MUHD<br>WAY CALABAR.  | 087-239721-2   |

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| 12 | <b>IMO EKANEM &amp; CO.</b>                | INDEPENDENCE AVENUE CALABAR.  | +234 87 239 458   |
| 13 | <b>ODUDU &amp; CO.</b>                     | 64 ALIMOSHO ROAD, OFF IYANA-IPAJA, ALAGUNTAN, LAGOS, NIGERIA                                    | +234-8022914176<br><a href="mailto:Oduduandco@yahoo.com">Oduduandco@yahoo.com</a>                                     |
| 14 | <b>OPURUM &amp; PARTNERS.</b>              | SUITE C11, 2 <sup>ND</sup> FLOOR DANZIYAL PLAZA OPP NNPC MEGA STATION CBD, ABUJA.               | 07025131313,08057135523   |
| 15 | <b>PETER OKOLO &amp; COMPANY.</b>          | LEGION HOUSE, OPP UBA, AREA 3 GARKI ABUJA.  | 08033086101   |
| 16 | <b>TUNJI ADENIYI &amp; CO.</b>             | WILLANDS PLAZA (SUITE 2.14) WUSE ZONE 4 ABUJA.  | 09-4844761  |
| 17 | <b>DALONG &amp; CO.</b>                    | NO.37 MURTALA MUHD WAY JOS, PLATEAU STATE.  | 08037044804,08037003101.  |
| 18 | <b>U.K OVESUOR &amp; PARTNERS.</b>         | 11, ADELABU STREET, SURULERE, LAGOS.  | 01-7742506,08033250707  |
| 19 | <b>IPALI HARRY &amp; ASSOCIATES.</b>       | CSF 05, K-CITY PLAZA AMINU KANO CRESCENT WUSE 2 ABUJA   | 07098807860,08039585052 E-MAIL:   |
| 20 | <b>KUMA &amp; PARTNERS</b>                 | 12. ALI AKILU ROAD MAKAURDI, BENUE STATE.   | 08063474155,08080816866<br>e-mail:<br><a href="mailto:kumandpartners@yahoo.com">kumandpartners@yahoo.com</a>          |
| 21 | <b>OYETUNJI &amp; OYETUNJI PARTNERSHIP</b> | NO 9A POST OFFICE ROAD OPPOSITE STATE MINISTRY OF HEALTH KANO STATE.                            | 08035206575<br>e-mail: <a href="mailto:olajirewis@yahoo.com">olajirewis@yahoo.com</a>                                 |
| 22 | <b>OSARETIN EHIUGHIREN &amp; CO</b>        | SUITE B12, DANZIYAL PLAZA OPPOSITE NNPC MEGA STATION, CBD, ABUJA.                               | 08055600385, 08044100851<br>E-MAIL:<br><a href="mailto:osaretinehioghir@yahoo.co.uk">osaretinehioghir@yahoo.co.uk</a> |
| 23 | <b>ODUDU E. &amp; CO</b>                   | POWA PLAZA, SUITE 26, POLT 55, BESIDE TREASURY HOUSE, SAMUEL AKINTOLA BOULEVARD GARKI 2, ABUJA. | 07098807200, 08037050607, 07061863100<br>E-MAIL:<br><a href="mailto:oduduenco@yahoo.com">oduduenco@yahoo.com</a>      |

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| 24 | <b>KUNLE OGUNFILE CONSULTING</b>        | SUITE 19, GOD'S OWN PLAZA, AREA 11, GARKI, ABUJA.  | 08036308777, 08055998874<br><a href="mailto:kunleogunfileconsulting@yahoo.com">kunleogunfileconsulting@yahoo.com</a>           |
| 25 | <b>TER DUGERI, ANYAM &amp; PARTNERS</b> | SUITE A25, MCLEWIS PLAZA BALANTYNE STREET, OFF ADETOKUNBO ADEMOLA CRESCENT, WUSE 2, ABUJA.                       | 080551533238, 08035503421<br>E-MAIL:<br><a href="mailto:terdugeripartners@yahoo.com">terdugeripartners@yahoo.com</a>           |
| 26 | <b>DANIYAN ASSOCIATES</b>               | 2 <sup>ND</sup> FLOOR, PLOT 765, ADEMULEGUN STREET, BESIDE AREWA SUITES HOTEL, CENTRAL BUSINESS DISTRICT, ABUJA. | 08022269896, 08037023480<br>E-MAIL:<br><a href="mailto:daniyanasso@yahoo.com">daniyanasso@yahoo.com</a>                        |
| 27 | <b>ANENE &amp; ASSOCIATES</b>           | 20, ODUYEMI STREET, OFF OBAFEMI AWOLOWO WAY, ANIFOWOSHE-IKEJA, LAGOS.  | 01-8172587, 08033344081<br>E-MAIL:<br><a href="mailto:kennedyanenenproperties@yahoo.com">kennedyanenenproperties@yahoo.com</a> |
| 28 | <b>BELLO &amp; CO.</b>                  | PLOT 2105, HERBERT MACAULAY WAY, ZONE 6, WUSE, ABUJA.  | 09053016343, 08050369009<br>E-MAIL:<br><a href="mailto:bellovaluers@gmail.com">bellovaluers@gmail.com</a>                      |
| 29 | <b>AUDU &amp; PARTNERS</b>              | SUITE 6, NNPC ESTATE OFFICE COMPLEX, AREA 11, GARKI, ABUJA.  | 08033495012, 08022760777<br>E-MAIL:<br><a href="mailto:auduandpartners@gmail.com">auduandpartners@gmail.com</a>                |
| 30 | <b>KENE OKEKE &amp; ASSOCIATES</b>      | PLOT 204, BACITA/IHIALA CLOSE, OFF PLATEAU STREET, BESIDE DARA CLINIC, AREA 2, SECTION 2, GARKI, ABUJA.          | 08037868572, 08059523323<br>E-MAIL:<br><a href="mailto:keneokeke@yahoo.com">keneokeke@yahoo.com</a>                            |
| 31 | <b>ALAO &amp; CO.</b>                   | SUITE A16, SHAKIR PLAZA, OPPOSITE KIA MOTORS, NO. 3, MICHKA STREET, AREA 11, GARKI. ABUJA.                       | 08033294330, 08061307371<br>E-MAIL:<br><a href="mailto:emmanalao@yahoo.com">emmanalao@yahoo.com</a>                            |

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| 32 | <b>KIZITO KELVIN &amp; PARTNERS</b>         | SUITE 220, ANBEEZ PLAZA, NDOLA CRESCENT WUSE ZONE 5, F.C.T. ABUJA.                        | 08064729727, 08024264906<br><br>E-MAIL: <a href="mailto:info@kizitokevin.com">info@kizitokevin.com</a><br><a href="mailto:kizitokevinpartners@gmail.com">kizitokevinpartners@gmail.com</a> |
| 33 | <b>AMINU &amp; PARTNERS</b>                 | SUITE 11B, GIDAN BAMAIYI (LETICO HOUSE) M1, AHMADU BELLO WAY, KADUNA, KADUNA STATE        | 08033208180, 08022323044   |
| 34 | <b>N. OKPUKPAN &amp; CO.</b>                | NWOSU COURT, SUITE C129 BEFS PLAZA, PLOT 485 AJOSE ADEOGUN STREET, UTAKO DISTRICT, ABUJA. | 08023639412, 08036390935<br><br>E-MAIL: <a href="mailto:nnynok@yahoo.com">nnynok@yahoo.com</a>   |
| 35 | <b>GODWIN TYOACHIMIN &amp; CO.</b>          | G-FLOOR, BAVIS HOUSE, PLOT 2192 LOMA MANSA STREET, WUSE ZONE 4, ABUJA.                    | 08055077129, 08050283345.<br><br>E-MAIL: <a href="mailto:godityoachimin@yahoo.com">godityoachimin@yahoo.com</a>  |
| 36 | <b>KENE ONUORA CONSULTING</b>               | SUITE 4, 2 <sup>ND</sup> FLOOR, NO. 16, NKWERE STREET, OFF AHMADU BELLO WAY, GARKI, ABUJA | 08039301198, 08033142284<br><br>E-MAIL: <a href="mailto:keneonuora@yahoo.com">keneonuora@yahoo.com</a>   |
| 37 | <b>KAYODE JOLAOSO</b>                       | NO. 7 ODUYEMI STREET OPP. IKEJA L.G SECR. ANIFOWOSHE, P.O.BOX 22470                       | 08023516088<br><br>E-MAIL: <a href="mailto:kayodejolaosoandco.com">kayodejolaosoandco.com</a>  |
| 38 | <b>BODE ADEDIJI PARTNERSHIP</b>             | NO. 15 BISHOP OLUWOLE STREET, VICTORIA ISLAND LAGOS.                                      | 08137262470<br><br>E-MAIL: <a href="mailto:bap_estate@yahoo.com">bap_estate@yahoo.com</a>  |
| 39 | <b>EMEKA ONUORAH &amp; CO.</b>              | GATEWAY PLAZA, 2 <sup>ND</sup> FLOOR, PLOT 208, ZAKARIYAH MAIMALARI ROAD, GARKI, ABUJA    | 07098823377, 08084317053<br><br>E-MAIL: <a href="mailto:emekaonuorah@ymail.com">emekaonuorah@ymail.com</a>   |
| 40 | <b>SHETTIMA ABBA YUSUF &amp; ASSOCIATES</b> | 3 <sup>RD</sup> FLOOR, INVESTMENT HOUSE, 27, ALIU AKILU ROAD, KADUNA, KADUNA STATE        | 08033775885, 08057048818<br><br>E-MAIL: <a href="mailto:abba_yunus@yahoo.com">abba_yunus@yahoo.com</a>   |
| 41 | <b>EBUKA ANIH</b>                           | SUITE 13, CHERRYHILL PLAZA PLOT 1060, EKE YUSUF CLOSE UTAKO, ABUJA FCT.                   | E-MAIL: <a href="mailto:Ebuka_anihandco@ymail.com">Ebuka_anihandco@ymail.com</a><br><br>08030866272, 08077971514   |
| 42 | <b>OMOBAYO ADEGOKE &amp; PARTNERS.</b>      | NO 2, OLAJIDE CLOSE, BEHIND PLAZA   | E-MAIL: <a href="mailto:adegokesao@yahoo.com">adegokesao@yahoo.com</a>   |

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|    |                                     | PARK HOTEL, AGBOWO U.I, IBADAN OYO STATE.  | 08033827095   |
| 43 | <b>CHARLES EBIAI ASSOCIATES</b>     | SUITE B29, LANDMARK PLAZA, IBRAHIM BABANGIDA WAY, MAITAMA, ABUJA. FCT.                                 | E-MAIL:<br><a href="mailto:ebuaicharles@yahoo.co.uk">ebuaicharles@yahoo.co.uk</a><br><br>08033119011, 08085700522   |
| 44 | <b>ACHUFUSI OGONNA CONSULTING</b>   | BLOCK E FLAT 2, SKY MEMORIAL COMPLEX, WUSE ZONE 5, ABUJA.  | <a href="http://www.achufusiogonnaconsulting.com">www.achufusiogonnaconsulting.com</a><br><br>08036717847, 08026900372  |
| 45 | <b>PAT ONUKWULI &amp; CO.</b>       | SUITE 224-225 LOZUMBA COMPLEX, AREA 10, P.O.BOX 2135 GARKI, ABUJA.                                     | <a href="http://www.patonukwuli-co.org">www.patonukwuli-co.org</a><br><br>08033057371   |
| 46 | <b>EMMA AKPA &amp; CO.</b>          | SUITE 205 JINIFA PLAZA, PLOT 1014 ADEMULEGUN STREET, CENTRAL AREA, ABUJA.                              | <a href="http://www.emmaakpaandco.com">www.emmaakpaandco.com</a><br><br>08033123442, 08183632087  |
| 47 | <b>ODUDU,ODUDU &amp; PARTNERS</b>   | Suite C14, NSITF Plaza Wuse 2, Abuja   | <a href="mailto:oduduandpartners@yahoo.com">oduduandpartners@yahoo.com</a><br><br>080-23099896  |
| 48 | <b>OBI UDEH &amp; CO</b>            | 8 <sup>TH</sup> FLOOR ,SUITE 808-812, BROAD STREET WESTERN HOUSE MARINA LAGOS                          | <a href="mailto:info@sabrinaproperties.com">info@sabrinaproperties.com</a><br>08037511260 01-7636964  |
| 49 | <b>LANSAR AGHAJI &amp; CO.</b>      | SUITE 23 ,GODS OWN PLAZA ,NO 4 TAKUM CLOSE BEHIND ROCHAS FOUNDATION ,OFF AHMADU BELLO WAY GARKI ,ABUJA | <a href="mailto:ikennaaghaji@yahoo.com">ikennaaghaji@yahoo.com</a><br>08037082245 0802774556  |
| 50 | <b>DIRAN OFI &amp; CO</b>           | SUITE 11,GROUND FLOOR GARACHI PLAZA OPP NIPOST WUSE ZONE 3,ABUJA                                       | 08037003568,08045281975,08040043860   |
| 51 | <b>JUDE ONUOHA &amp; CO.</b>        | SUITE 2. 11 WILLANDS PLAZA PLOT 511 HERBERT MACAULAY WAY,WUSE ZONE 4 ABUJA .                           | <a href="mailto:judonouha@yahoo.com">judonouha@yahoo.com</a><br>website -www.judeonuoha.com<br>09-8719540,08096779145,08057323896   |
| 52 | <b>TUNJI TITIOYE &amp; PARTNERS</b> | SUITE C4, ROYAL PLAZA, 12 FRIA CLOS, NEAR EFCC, WUSE II, ABUJA   | <a href="mailto:tunjtitiloye@yahoo.com">tunjtitiloye@yahoo.com</a><br><a href="http://www.tunjtitiloyepartners.com">www.tunjtitiloyepartners.com</a><br>08055943708, 08069665497. |



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| 53 | <b>SINAH ADIATU &amp; CO</b>                 | SUITE 309B, 3 <sup>RD</sup> FLOOR COOPER HOUSE, ALGIER STREET, WUSE ZONE 5, ABUJA                               | <a href="mailto:flksina@yahoo.com">flksina@yahoo.com</a><br>08034044331, 08127241762   |
| 54 | <b>SAM ONAH CONSULTING</b>                   | SUITE A31, 2 <sup>ND</sup> FLOOR MCLEWIS PLAZA, 50 BLANTYRE STREET, OFF ADETOKUNBO ADEMOLA STREET               | <a href="http://www.samonahconsulting.com">www.samonahconsulting.com</a><br><a href="mailto:abuja@samonahconsulting.com">abuja@samonahconsulting.com</a><br><a href="mailto:samonahconsulting@gmail.com">samonahconsulting@gmail.com</a><br>08036411845, 08020855656 |
| 55 | <b>S.AYOSON &amp; CO</b>                     | 3 <sup>RD</sup> FLOOR COPPER HOUSE PLOT 1950 ALGIERS STREET OFF MICHEAL OKPARA STREET WUSE ZONE 5 ABUJA         | 09-6707230 080331130866<br>08035676214   |
| 56 | <b>GERSH HENSHAW &amp; CO.</b>               | 80, MCC (ANANSA) ROAD, CALABAR, CROSS RIVERS STATE.   | EMAIL:<br><a href="mailto:gershhenshawandco@yahoo.com">gershhenshawandco@yahoo.com</a><br><br>08023165618, 08023165619   |
| 57 | <b>ABDUR-RAUF UMAR NADADA &amp; PARTNERS</b> | SUITE NO.5A TOURIST CAMP OFFICE/SHOPPING COMPLEX, OPP. NASSARAWA LOCAL GOVT. SECRETARIAT OFF BOMPAI ROAD, KANO. | 080-33147320, 081-52783442.  |
| 58 | <b>WALE ADERIBIGBE &amp; CO.</b>             | NO.19 FOLAWEWO STREET, IKEJA LAGOS. OFF ALLEN AVENUE, LAGOS STATE.  | <a href="mailto:wacheadoffice@gmail.com">wacheadoffice@gmail.com</a><br>08033063692,07031340759  |
| 59 | <b>CHIBUZOR OGUGUA COSULTING</b>             | SUITE B9, DANSARARI PLAZA, NO.5, ZINGUINCHOR STREET, WUSE ZONE 4, ABUJA.  | <a href="mailto:Chibuzorogugua_consulting@yahoo.com">Chibuzorogugua_consulting@yahoo.com</a> 08033207337,<br>08023087995.  |
| 60 | <b>SAM UDO-AKAGHA &amp; PARTNERS</b>         | SUITE A1, HALIMA PLAZA, PLOT 1496 BALANGA STREET, GARKI ABUJA FCT.  | <a href="http://www.samudoakagha.com">www.samudoakagha.com</a><br>08103362587, 08034771805,<br>07030753763   |
| 61 | <b>ANDREW OKON &amp; CO.</b>                 | 22 IDOWU TAYLOR STREET, (2 <sup>ND</sup> FLOOR) VICTORIA ISLAND LAGOS.  | <a href="http://www.anrewokonandco.com">www.anrewokonandco.com</a><br>08050501080, 08023107703,<br>08093107703   |
| 62 | <b>J. AJAYI PATUNOLA &amp; CO.</b>           | 94, ALLEN AVENUE, IKEJA.  | <a href="http://www.jajayipatunolaandco.com">www.jajayipatunolaandco.com</a><br>08079792111, 08079792112   |

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| 63 | <b>TUNDE ESUOLA &amp; CO.</b>        | SUITE 10, HABIBA PLAZA, ALEXANDRA CRESCENT WUSE 2, ABUJA   | <a href="mailto:esuolaayotunde@yahoo.com">esuolaayotunde@yahoo.com</a><br>08032360060, 08056513038   |
| 64 | <b>ROTIMI OLU &amp; CO.</b>          | BLOCK B, SUITE B3, PLOT 2105, 1 <sup>ST</sup> FLOOR, A.R.O COMPLEX, HERBERT MACAULAY WAY, WUSE ZONE 6, ABUJA.          | <a href="http://www.rotimioluandco.com">www.rotimioluandco.com</a><br>08053999289, 08053999080   |
| 65 | <b>FRED O. AKIYA &amp; PARTNERS</b>  | SUITE C11, HALIMA PLAZA, BALANGA STREET, GARKI AREA 11, ABUJA.   | <a href="mailto:fredakiya@yahoo.com">fredakiya@yahoo.com</a><br>08023249169, 07027857016   |
| 66 | <b>FESTUS EGBULEFU &amp; CO</b>      | SUITE 328,3RD FLOOR,ANABEEZ PLAZA,PLOT 2121,NDOLA CRESCENT,WUSE ZONE_5,ABUJA   | <a href="mailto:festusegbulefu@yahoo.com">festusegbulefu@yahoo.com</a> ;<br>08033119360; 08055104393   |
| 67 | <b>AUSTIN CHINEGWU &amp; CO.</b>     | GATEWAY PLAZA(4 <sup>TH</sup> FLOOR) LEFT WING PLOT 208, ZAKARIYAH MAIMALARI ROAD OFF HERBERT MACAULAY WAY, CBD, ABUJA | <a href="mailto:tchinegwu@yahoo.com">tchinegwu@yahoo.com</a> ;<br>08033140432;<br>08098135657  |
| 68 | <b>YAYOK ASSOCIATES</b>              | SUITE C96 DRIVE 1, PRINCE & PRINCESS ESTATE, CORNER SHOP, GARKI, ABUJA   | <a href="mailto:Cta20056@yahoo.com">Cta20056@yahoo.com</a> ;<br><a href="mailto:yayokpaul200@yahoo.com">yayokpaul200@yahoo.com</a> ;<br>08035906096; 07025127688;<br>08052746897;08099350325 |
| 69 | <b>J.O OLEKA CONSULTING</b>          | SUITE 208, NWLIKPAB PLAZA, NO. 14 WAZIRI IBRAHIM CRESCENT GUDU DISTRICT, ABUJA   | <a href="mailto:Oleka_jasper@yahoo.com">Oleka_jasper@yahoo.com</a><br>08063876273;07041294471  |
| 70 | <b>BAYO ADEYEMO &amp; ASSOCIATES</b> | NO. 49 OGUDU ROAD, 2 <sup>ND</sup> FLOOR, OJOTA, LAGOS   | <a href="http://www.bayoadeyemoandassociates.com">www.bayoadeyemoandassociates.com</a><br>08026821884, 08167193248   |
| 71 | <b>SAM NWOSU &amp; CO.</b>           | NO. 33 OSOLO WAY, OFF INT'L AIRPORT ROAD AJAO ESTATE, ISOLO, LAGOS.  | <a href="http://www.samnwosuandco.com">www.samnwosuandco.com</a><br>08023115815, 08074500815   |
| 72 | <b>AYEYE &amp; CO.</b>               | 5 DURBAN STREET, OFF ADEMOLA ADETOKUNBO CRESCENT, WUSE II, ABUJA.  | <a href="mailto:enquiries@ayeyeproperties.com">enquiries@ayeyeproperties.com</a><br><br>09-2910936, 08033543027  |

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| 73 | <b>ELIJAH OGUNSANYA ASSOCIATE</b>   | SUITE 4, PLOT 1248, STANDARD PLAZA, NO. 2, KUTSI CLOSE, OFF AMINU KANO CRESCENT, WUSE II, ABUJA.               | <a href="mailto:elijahogunsanya@yahoo.com">elijahogunsanya@yahoo.com</a><br>07032259691, 08075752220   |
| 74 | <b>MUTIU BALOGUN &amp; CO.</b>      | MANAGEMENT HOUSE, SUITE 1 (1 <sup>ST</sup> FLOOR), PLOT 22, IDOWU TAYLOR STREET, VICTORIA ISLAND, LAGOS STATE. | <a href="mailto:m.balogun@murtrishbalogunandco.com">m.balogun@murtrishbalogunandco.com</a><br><a href="mailto:murtish@yahoo.com">murtish@yahoo.com</a><br>01-8111438, 08037128802, 08071887376 |
| 75 | <b>SHOLA ABEJI &amp; PARTNERS</b>   | SUITE D7/D8 Bobsar ,Michika Street Area 11 Garki Abuja   | <a href="http://www.sholaabejiandpartnersinfo@sholaabejiandpartners">www.sholaabejiandpartnersinfo@sholaabejiandpartners</a><br>09-291554 08036779888 08099990784                              |
| 76 | <b>CHUDI NGWULUKA &amp; CO.</b>     | MANAGEMENT HOUSE, GROUND FLOOR, PLOT 22, IDOWU TAYLOR STREET, VICTORIA ISLAND, LAGOS STATE.                    | <a href="mailto:info@chudingwuluka.com">info@chudingwuluka.com</a><br>01-8125971, 01-2716598   |
| 77 | <b>ASIEN DOUGLAS &amp; CO.</b>      | SUITE 18, YASUHA PLAZA, PLOT 1046, ADETOKUNBO ADEMOLA CRESCENT, WUSE 2, ABUJA.                                 | <a href="http://www.ashiendouglas.ng.com">www.ashiendouglas.ng.com</a><br>08037864197, 07041903122   |
| 78 | <b>BASSEY AMBROSE &amp; CO.</b>     | 55, UKANA OFFOT, UYO, AKWA-IBOM STATE  | <a href="mailto:info@basseyambroseandco.com">info@basseyambroseandco.com</a><br>08028767022, 08181644681   |
| 79 | <b>SOLA BADMUS &amp; CO.</b>        | STANDARD PLAZA 1 <sup>ST</sup> FLOR PLOT 2 KUSTI CLOSE OFF AMINU KANO CRESCENT WUSE II ABUJA                   | 08035777438 08088630437<br>sbchq@solabadmusandco.ng.com  |
| 80 | <b>PAT OBIANO &amp; CO</b>          | PLOT 1A,FRANJEND /IKOGOSI CLOSE OSBORNE ESTATE PHASE 1   | 08037766420 08022238417<br>patobianowuandco@yahoo.com  |
| 81 | <b>KEHINDE OGUNSANYA ASSOCIATES</b> | SUITE D-78, EFAB MALL EXTENSION, GWARJO CLOSE, OFF GIMBIYA STREET, AREA 11, ABUJA                              | 08062767286, 07056117205<br><a href="mailto:ogunsanyaassociates@hotmail.com">ogunsanyaassociates@hotmail.com</a>   |

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| 82 | <b>OMALE &amp; Co.</b>                 | NO. 24 ANAMBER CRESCENT, OFF NILE STREET, MAITAMA, ABUJA.   | 08033144920, 08051902222                |
| 83 | <b>EMMANUEL ETONU ASSOCIATES</b>       | FLAT 8, BLOCK 5. NO. 2 CROSS RIVER STREET, ABUJA.   | 08059530434.                            |
| 84 | <b>KACHI OPARA&amp; CO</b>             | 4 <sup>TH</sup> FLOOR,STANDARD PLAZA NO 2 KUSHI CLOSE (BEHIND WADATA HOUSE) WUSE 2,ABUJA                          | 08035928055                             |
| 85 | <b>ISAAC BABALOLA &amp; CO</b>         | DAYSTAR ARENA,SUIT 48, GOD'S OWN PLAZA BEHIND ROCHAS OKOROCHA FOUNDATION OFF AHMEDU BELLO WAY AREA 2 GARKI-ABUJA. | 08034718759, 08075989898                |
| 86 | <b>OLANIYI OLADOTUN &amp; CO</b>       | SUIT C5, GARKI MALL OPP NEW GARKI ULTRA-MODERN MARKET GARKI 2 ABUJA.  | 08033283120, 08088922281                |
| 87 | <b>MOTUNDE ALADE FAN ASSOCIATE</b>     | D5 3 <sup>RD</sup> FLOOR  | 08033508517,08155574104                 |
| 88 | <b>BALARABE ANAS &amp; CO</b>          | NO 6A SOKOTO ROAD BY UTC BUS STOP, BESIDE SKY POWER EXECUTIVE IWN,KADUNA.   | 08035870753, 08129017051                |
| 89 | <b>OLADELE HAMZAT &amp; ASSOCIATES</b> | PLOT 855,SUIT 309,DANYADALO HOUSE,OPP NICON LUXURY,TAFAWA BALEWA WAY GARKI ABUJA.F.C.T                            | 08035996350, 08099332572.               |
| 90 | <b>OBED OKOROMA &amp; CO</b>           | SUIT 1.Q8 WILLANDS PLAZA,PLOT 511 JERBET MACAULY WAY ZONE 4 WUSE,ABUJA,NIGERIA.                                   | 08094915396,<br>08034527412,07057468845 |
| 91 | <b>TOBA IFABIYI &amp; CO</b>           | SUIT14, LANDMARK PLAZA PLOT 3124;IBB WAY MAITAMA ABUJA.   | 08037054322,08051792929                 |
| 92 | <b>JUDE OKORO &amp; CO</b>             | 7 <sup>TH</sup> FLOOR, BOOKSHOP HOUSE, 50/52, 3 ROAD STREET LAGOS.  | 07044242464                             |

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| 93  | <b>VICTOR OKPEVA &amp; CO</b>        | 6B ADEBAYE SOLANKE AVENUE OFF ALLAN AVENUE PO BOX 8983 IKEJA,LAGOS.   | 08033051333, 08081895189, 08091402485                          |
| 94  | <b>ORA EGBUNIKE &amp; ASSOCIATES</b> | PLOT 740(24) AMINU KANO CRESENT PARK 'N' STOP COMPLEX 2 <sup>ND</sup> FLOOR,WING B                              | 097805920  |
| 95  | <b>CHRIS EJOFOR &amp; CO</b>         | P.O.BOX 63, (2 <sup>ND</sup> FLOOR) 121 ABA ROAD OROWORUKWU PORTHACOURT.  | 0845525269, 507762   |
| 96  | <b>FRANK OBAZE &amp; CO</b>          | GARDEN AVENUE GRA ENUGU.  | 0803247811, 08056216419  |
| 97  | <b>YEMI OLUBILE &amp; CO</b>         | NO.47, CAMBELL STREET LAGOS ISLAND,LAGOS  |  |
| 98  | <b>FRED O. AKIYA &amp; PARTNERS</b>  | SUIT C11, HALIMA PLAZA BALANGA STREET GARKI II DISTRICT ABUJA.  | 08023249169, 07027857016, 097820434                            |
| 99  | <b>GODWIN KALU &amp; Co.</b>         | SUIT CO3, FIRST FLOOR REGENCY SUITS NO. 17 AHMED ONIBUDU STREET P.O. BOX 74900 VICTIRIA ISLAND, LAGOS.          | 08055633141, 08023103578, 07025726815                          |
| 100 | <b>FEMI BAMIJOKO ASSOCIATES.</b>     | SUIT A12, DANSARARI PLAZA, 8, ZINGUICHOR STREET ZONE 4, WUSE.   | 08033148862, 07041338806                                       |
| 101 | <b>KENECHUKU ERUCHIE &amp; Co.</b>   | 60 IBRAHIM TAIWO ROAD PO BOX 4453, KANO, NIGERIA.   | 08188967549, 08028432898                                       |
| 102 | <b>TOBA IFABIYI &amp; Co.</b>        | SUIT 14, LANDMARK PLAZA. PLOT 3124, IBBWAY, MAITAMA-ABUJA   | 08037054322, 08051792929                                       |
| 103 | <b>BUNMI OGUNDIYA &amp; Co.</b>      | 2 <sup>ND</sup> FLOOR, SUITE SF 049 (12), TURAKI ALI HOUSE, BEHIND NNDC BUILDING, 3, KANTA ROAD, KADUNA, KADUNA | Email:bunmiogundiya@yahoo.co.uk<br>08033009014, 08055205111    |
| 104 | <b>LUCKY EMI CONSULTING</b>          | SUITE 314A (3 <sup>RD</sup> FLOR), DBM PLAZA, PLOT 410, NOUAKCHOTT STREET, WUSE ZONE 1, ABUJA                   | Email: luckyemiconsulting@gmail.com<br>07038388521, 09-2919744 |

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| 105 | <b>ISMAIL &amp; PARTNERS</b>          | 106-110, LEWIS STREET, LAGOS STATE   | Email: <a href="mailto:enquiries@ismailandpartners.com">enquiries@ismailandpartners.com</a><br><br>07046276510, 08187063420 |
| 106 | <b>POLLY NWOKE &amp; CO.</b>          | SUITE 14, 2 <sup>ND</sup> FLOOR, HILL TOP PLAZA, WUSE ZONE 4, ABUJA  | Email: <a href="mailto:polly_nwoke@yahoo.com">polly_nwoke@yahoo.com</a><br><br>08023140273                                  |
| 107 | <b>DAN ODIETE &amp; COMPANY</b>       | SHELTER INVESTMENT HOUSE, 118, AKPAKPAVA STREET, BENIN CITY, EDO STATE   | Email; <a href="mailto:danodiete@yahoo.com">danodiete@yahoo.com</a><br><br>07028647000, 08033893841                         |
| 108 | <b>YINKA KAYODE &amp; CO.</b>         | SUITE 345/333, BLOCK B, SURA SHOPPING COMPLEX, SIMPSON STREET, LAGOS ISLAND, LAGOS                                     | Email: <a href="mailto:ykca2012@yahoo.com">ykca2012@yahoo.com</a><br><br>08028291828, 08106372280                           |
| 109 | <b>GARBA KIBIYA &amp; COMPANY</b>     | KIBIYA HOUSE, PLOT 11, ZOO ROAD, KANO, KANO STATE  | Email: <a href="mailto:hassankibiya@yahoo.co.uk">hassankibiya@yahoo.co.uk</a><br><br>08054445136, 08065744744               |
| 110 | <b>ADEFILA &amp; PARTNERS</b>         | BOOKSHOP HOUSE, 8 <sup>TH</sup> FLOOR, 50/52 BROAD STREET, LAGOS, LAGOS STATE  | Email: <a href="mailto:info@adefilapartners.com.ng">info@adefilapartners.com.ng</a><br><br>01-2952468, 01-2710115-6         |
| 111 | <b>OKEY MADUBUKO &amp; CO.</b>        | HOUSE 22, 322 ROAD, GWARINPA ESTATE, ABUJA   | Email: <a href="mailto:okeymadu@gmail.com">okeymadu@gmail.com</a><br><br>08054260630  |
| 112 | <b>DIRAN ADETUNJI &amp; ASSOCIATE</b> | PLOT 2142, MAMBOLLO STREET, OPP. HOLY ROSARY CATHOLIC CHURCH, SUITE 9, FATIMA PLAZA, (SECOND FLOOR) WUSE ZONE 2, ABUJA | <a href="mailto:diran_adetunji@rocketmail.com">diran_adetunji@rocketmail.com</a><br><br>08095158552, 08033325328            |
| 113 | <b>BOYE KOMOLAFE &amp; CO.</b>        | 71, ALLEN AVENUE, STREET, IKEJA, LAGOS STATE   | <a href="mailto:boyekomolafeco@yahoo.com">boyekomolafeco@yahoo.com</a><br><br>08034105566, 08099790654                      |
| 114 | <b>DOMINION ANOSIKE ASSOCIATES</b>    | RE-INSURANCE HOUSE, AHMADU BELLO WAY, BAUCHI, BAUCHI STATE   | 08059050504, 08023804014  |