



S/NO	EMPLOYERS CONTRIBUTION ISSUES
1	3CIA CONCEPT LIMITED
2	5-STAR LOGISTICS GLOBAL LIMITED
3	A & P FOODS LTD
4	A. A RESCUE LIMITED
5	A.T.B TECHSOFT SOLUTIONS LTD
6	ABDULKADEER AND COMPANY
7	ABETAGE INTERNATIONAL SCHOOL
8	ABIGI MICROFINANCE BANK LTD
9	A'BOLD ASSOCIATES LIMITED
10	ABSHAT ENGINEERING RESOURCES LIMITED
11	ABUJA PROPERTY DEVELOPMENT COMPANY LIMITED
12	ABUJA STEEL MILLS LIMITED
13	ACCELON NIGERIA LTD
14	ADA ABDULRAHMAN GLOBAL INVESTMENT LTD
15	ADAMAPLAST LIMITED
16	ADDITIONAL OILFIELD SERVICES LIMITED
17	ADELEKE UNIVERSITY EDE
18	ADEMAKINWA ADEMILUYI & CO
19	ADFOODS LIMITED
20	ADKAAB INTERNATIONAL INVESTMENT LIMITED
21	AFEMAI MICROFINANCE BANK LIMITED
22	AFLON NIG LTD
23	AFOTECH ENGINEERING SERVICES LTD
24	AFRI MED NIGERIA LIMITED
25	AFRICA CONTINENTAL GBF TRADING NIG LIMITED

26	AFRICA CONTINENTAL MODEL FARMS LTD
27	AFRICA GB FOODS MANUFACTURING NIG LTD
28	AFRICA SYNERGY AND INVESTMENT SYSTEM LIMITED
29	AFRICAN BRIDGE INTERNATIONAL NIGERIA LIMITED
30	AFRICAN TECHNOLOGY POLICY STUDIES NETWORK LTDGTE
31	AFRIFONE LTD
32	AFRISMART NIGERIA LIMITED
33	AFRISMART RETAIL COMPANY LIMITED
34	AFTAT GLOBAL CONCEPT LTD
35	AGENCY FOR TECHNICAL COOPERATION AND DEVELOPMENT
36	AHAS DRILLERS NIG. LTD
37	AHMADIYYA MUSLIM HOSPITAL
38	AIDS PREVENTION INITIATIVE IN NIGERIA LTD/GTE
39	AIM CONSULTANTS LIMITED
40	AKACHI INDUSTRIES LIMITED
41	AL-BABELLO TRADING COMPANY LIMITED
42	ALCON NIG LTD
43	ALFARMA INTEGRATED SERVICES LIMITED
44	ALFARMA MULTI BUSINESS COMPANY LTD
45	ALFRED AND VICTORIA ASSOCIATES LIMITED
46	ALH. GARBA KWOKWO STEVEDORING LTD
47	AL-HIDAAYAH WAL QIYAADAH ACADEMY LTD
48	ALICO INSURANCE PLC
49	ALIM AND ASSOCIATES LTD
50	ALLIANCE FOR INTERNATIONAL MEDICAL ACTION (ALIMA)
51	ALMA STORES LTD
52	ALMU MEMORIAL HOSPITAL LTD
53	ALPHA MEAD FACILITIES MANAGEMENT SERVICES LIMITED
54	ALTERNATIVE PETROLEUM AND POWER LIMITED
55	AMARA DYNAMIC MULTIBIZ LTD
56	AMAZON ENERGY LIMITED

57	AMERICAN CHRISTIAN ACADEMY NIGERIA LIMITED
58	AMG LOGISTICS (NIG) LIMITED
59	AMIFALMA CARE GLOBAL LTD
60	AMINA HOSPITAL
61	AMONLREIZOD NIG LTD
62	AOM PROFESSIONAL SERVICE
63	APRICOT INVESTMENTS LIMITED
64	APT PENSION FUNDS MANAGERS LTD
65	APTIS MANAGEMENT PARTNERS LIMITED
66	AQUARIAN CONSULT LIMITED
67	AQUASHIELD OIL AND MARINE SERVICES LIMITED
68	ARAB CONTRACTORS (OSMAN AHMED OSMAN) NIGERIA LTD
69	ARCO ARCHITECTURAL ENGINEERING CO. LTD.
70	ARTISTRY BLUE POLY CO LIMITED
71	ARUO MARITIME SERVICES LIMITED
72	ASAHI BRANDS LTD
73	ASHAKACEM PLC
74	ASO ENTERPRISES NIGERIA LIMITED
75	ASP SECURITY SERVICES LIMITED
76	ASSAN IND. NIG. LTD
77	ASSET AND RESOURCE MANAGEMENT COMPANY LTD
78	ASSETGUARD SERVICES NIGERIA LIMITED
79	ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH
80	ASSOCIATION OF LOCAL GOVERNMENTS OF NIGERIA
81	ASUEN ENGINEERING NIGERIA LIMITED
82	ATMOSFAIR CLIMATE & SUSTAINABILITY LIMITED
83	AXLES AND CARTAGE LIMITED
84	AYAN GLOBAL RESOURCES LIMITED
85	AYRAZ MULTI DYNAMICS LTD
86	AZIMUTH MANAGEMENT COMPANY LIMITED
87	B H GEN MERCHANT LTD

88	BAFASS NIG LIMITED
89	BAKANUWA GLOBAL NIGERIA LIMITED
90	BALMARI INVESTMENT NIGERIA LTD
91	BANKY PACESETTER NIG LTD
92	BAPTIST MODEL HIGH SCHOOL
93	BARBARA AND WALTER INSURANCE BROKERS LIMITED
94	BATO CHEMICAL LABORATORIES LTD
95	BAUCHI STATE INVESTMENT COMPANY LIMITED .
96	BAYCO CONSULTING COMPANY
97	BELLADONIX LTD
98	BELLS UNIVERSITY
99	BENE PROJECTI NIGERIA LIMITED
100	BENNIE INTERNATIONAL SCHOOL
101	BENUE PLATEAU BISCUITS CO. LTD
102	BENYBITE FOODS NIG. LTD.
103	BETA GLASS PLC
104	BEYOND CREDIT LIMITED
105	BGI ENERGY SERVICES LIMITED
106	BIG TREAT PLC
107	BIOTITE GEOSCIENCES AND ENGINEERING LTD
108	BLACKCOD ASSET MANAGEMENT LIMITED
109	BLUE ATLANTIC LIMITED
110	BNG TECHNOLOGIES NIGERIA LIMITED
111	BOB-RAHMAN GLOBAL INVESTMENT LIMITED
112	BOLAJI CONSTRUCTION NIGERIA LIMITED
113	BOLUWADURO MICROFINANCE BANK
114	BOND CHEMICAL INDUSTRY LTD
115	BOWEN MICROFINANCE BANK LIMITED
116	BRADFORDS PROPERTIES LIMITED
117	BRAINFIELD SECONDARY SCHOOL
118	BRANT TECHNOLOGIES LIMITED

119	BRASS PETROLEUM PRODUCTS TERMINAL LIMITED
120	BRENTWOOD MULTISERVICES GLOBAL LTD
121	BRIDGE ACADEMIES INTERNATIONAL LIMITED
122	BRIDGEGAP CONSULTS LIMITED
123	BRISCO SAMMASAM ENGINEERING LIMITED
124	BRITAIN
125	BROMLEY TECHNOLOGY LIMITED
126	BUA SUGAR REFINERY LIMITED
127	BUILDGEN NIGERIA LIMITED
128	BULET INTERNATIONAL NIG LTD
129	BUSOLKAD HONESTY NIGERIA LIMITED
130	BUY LET LIVE LIMITED
131	C AND M EXCHANGE LIMITED
132	C G C (NIGERIA) LTD
133	CALEB UNIVERSITY
134	CANDID OIL SERVICES LIMITED
135	CAPITAL CITY DEVELOPMENT LIMITED
136	CAPUCHIN NURSERY AND PRIMARY SCHOOL
137	CARACAL OIL & GAS SERVICES LIMITED
138	CATHOLIC CARITAS FOUNDATION OF NIGERIA
139	CATHOLIC DIOCESE OF IJEBU ODE
140	CCECC NIGERIA LIMITED
141	CDR ENGINEERING CONSULTANCY NIG LTD
142	CEDARCREST HOSPITALS LIMITED
143	CENTURY ENERGY SERVICES LIMITED
144	CFAO NIG LTD
145	CHABASH DEVELOPMENT AND HEALTHCARE INITIATIVE
146	CHAMSSWITCH LIMITED
147	CHANELLE MICROFINANCE BANK LIMITED
148	CHANNEL INCORPORATED LTD
149	CHARLECH LIMITED

150	CHELSEA HOTELS LIMITED
151	CHESROC NIGERIA LIMITED
152	CHIFY (NIGERIA) LIMITED
153	CHILEWA INVESTMENTS LIMITED
154	CHRIST THE KING CATHOLIC COLLEGE
155	CHURCH OF GOD MISSION
156	CHURCH OF GOD MISSION INTERNATIONAL
157	CIMAL LOGISTICS LIMITED
158	CIRRUS ENERGY NIGERIA LIMITED
159	CITADELZ PROJECTS LTD
160	CITI BANK NIGERIA LIMITED
161	CITITRUST PRIVATE EQUITY LIMITED
162	CITY RISK GENERATIONAL INSURANCE BROKERS LTD
163	CKDIGITAL SOLUTIONS
164	CLEAN HILL HEALTHCARE PHARMACY LTD
165	CMA CGM DELMAS NIGERIA LIMITED
166	COASTLINE ENGINEERING LTD
167	COASTWISE LIMITED
168	COCOA PRODUCTS (ILE-OLUJI) LIMITED
169	CONFERENCE HOTELS LIMITED
170	CONLOUIS GLOBAL RESOURCES LTD
171	CONSOL LIMITED
172	CONTEC GLOBAL ENERGY LIMITED
173	CONVE TECHNOLOGY SERVICES LIMITED
174	CORDROS CAPITAL LIMITED
175	CORPUS CHRISTI HOSPITAL
176	COSCHARIS MOTORS LTD
177	COST-INVEST ASSOCIATES LTD
178	COURIER PLUS SERVICES LIMITED
179	COVENANT CHRISTIAN ACADEMY
180	COVENANT MICROFINANCE BANK LTD

181	COVENANT UNIVERSITY ALUMNI ASSOCIATION
182	COVENANT UNIVERSITY SECONDARY SCHOOL
183	CREATIVE ASSOCIATES INTERNATIONAL LTD/GTE
184	CREDIT DIRECT LIMITED
185	CREED INSURANCE BROKERS LIMITED
186	CRESCENT NURSERY AND PRIMARY SCHOOL
187	CRITTERS VETERINARY CENTRE LIMITED
188	CROWN FLOUR MILL LIMITED
189	CURVERINS LTD
190	CWAY FOODS AND BEVERAGES NIGERIA LIMITED
191	CWAY NIGERIA LIMITED
192	CYCLES GATE PROFESSIONALS ENGINEERING LTD
193	DABCO NIGERIA LIMITED
194	DAEWOO INTERNATIONAL NIGERIA LIMITED
195	DAEWOOD NIG LTD
196	DANA AIRLINES LIMITED
197	DANA GROUP OF COMPANES LTD
198	DANBO INTERNATIONAL NIG LTD
199	DANGOTE AGRO SACKS LIMITED
200	DANGOTE FERTILIZER LIMITED
201	DANGOTE GROUP STAFF MULTIPURPOSE COOP SOCIETY LTD
202	DANGOTE INDUSTRIES LTD
203	DANGOTE NIGERIA LTD.
204	DANGOTE PROJECTS LIMITED
205	DANGOTE SUGAR REFINERY PLC
206	DANSIO INTEGRATED SERVICES LIMITED
207	DANTATA & SAWOE CONSTRUCTION COMPANY LIMITED
208	DARAKASI INTERNATIONAL LTD
209	DARUN NAEEM ACADEMY
210	DE FRANKLINCENSE GLOBAL RESOURCES LTD
211	DE GREAT JOE ENERGY LTD

212	DEEPDRILL OIL FIELD SERVICES OVERSEAS LIMITED
213	DEEPER LIFE HIGH SCHOOL
214	DELI FOODS NIGERIA LTD
215	DELOG NIGERIA LIMITED
216	DELTATEK OFFSHORE LIMITED
217	DEMONSTRATION SCHOOL LIMITED
218	DEMONSTRATION SECONDARY SCHOOL
219	DESJOB GLOBAL LIMITED
220	DEVELOPMENT EXCHANGE CENTRE
221	DEXTEROUS DE-CON CONSULTING LIMITED
222	DGRW GLOBAL ENGINEERING LIMITED
223	DIAMOND PENSION FUND CUSTODIAN LIMITED
224	DIRTFREE LIMITED
225	DISCOVERY HOUSE MONTESSORI
226	DIVA CAKES AND CONFECTIONS LIMITED
227	D'KEFF PROFESSIONALS LIMITED
228	DOMA INDUSTRIES LIMITED
229	DONIER AVIATION NIGERIA LIMITED
230	DOTMATRIX SYSTEMS LIMITED
231	DOVE INTERNATIONAL SCHOOLS LIMITED
232	DP & G COMMERCIALS
233	DREAMWORKS GLOBAL LOGISTICS LIMITED
234	DUFIL PRIMA FOODS PLC
235	E TOP NIGERIA LIMITED
236	EASTERN GARDEN CHINESE RESTAURANT LTD
237	EBERE FACILITIES MANAGEMENT LTD
238	ECHO-SCAN SERVICES LIMITED
239	ECWA EYE HOSPITAL
240	EDEN HEALTH CARE DEVELOPMENT INITIATIVE
241	EDO PHARMACEUTICAL COMPANY
242	EGBIN POWER PLC

243	EGWUABA REUBEN LAW OFFICE
244	EHIZUA HUB LTD
245	EJOH MOJU AND COMPANY
246	EKO ELECTRICITY DISTRIBUTION PLC
247	EL - JAIZ INVESTMENTS & SERVICES LIMITED
248	EL PERTO VENTURES LTD
249	EL-AMIN INTERNATIONAL SCHOOL
250	ELEPHANT CHEMICALS INDUSTRY LTD
251	ELPER OIL FIELD ENGINEERING (NIGERIA) LTD
252	EMSEE SHIPPING LINE LTD
253	EMTAG NIGERIA LIMITED
254	ENGR AND INDUSTRIES SERVICES ETS] LTD
255	ENTERPRISE AESTHETIC LIMITED
256	ENUNEKU AND ASSOCIATES
257	ENYO RETAIL & SUPPLY LTD
258	EROTECH ENGINEERING SERVICES LIMITED
259	EROTINA NIG. LTD.
260	ESINMON NIGERIA COMPANY
261	ESTEEM INTERNATIONAL SCHOOL LIMITED
262	ETIHAD ENERGY LIMITED
263	ETRANZACT GLOBAL LIMITED
264	ETRANZACT INTERNATIONAL LIMITED
265	EUDCATIONAL COO SOCIETY LTD
266	EVANGEL UNIVERSITY AKAEZE EBONYI STATE
267	EVERGREEN APPLE NIGERIA LIMITED
268	EXCELLENT PRESS SERVICES LIMITED
269	EXCELLENT SECURITY SERVICES INVESTMENT LTD
270	FAIRTEX INTEGRATED SERVICES LIMITED
271	FAMILY HEALTH INTERNATIONAL NIGERIA
272	FAN MILK PLC
273	FATIMA SCHOOL JOS

274	FEDERAL COLLEGE OF EDUCATION MODEL SECONDARY SCHOOL
275	FEDERAL POLYTECHNIC STAFF SCHOOL OFFA
276	FEDEX (RED STAR EXPRESS) LIMITED
277	FEJSONIA LIMITED
278	FEPMOT NIGERIA LIMITED
279	FILM WORLD ENTERTAINMENT COMPANY LIMITED
280	FIN INSURANCE COMPANY LIMITED
281	FIRST ALLY ASSET MANAGEMENT LIMITED
282	FIRST DIRECT PROPERTIES LIMITED
283	FIRST EYE RESOURCE NIGERIA LIMITED
284	FIRST KATALYST MARKETING LIMITED
285	FIRST MARINA LIMITED
286	FLEXIPACK LIMITED
287	FLOUR MILLS OF NIGERIA PLC
288	FOOD MERCHANTS INTERNATIONAL INVESTMENT LIMITED
289	FOODCO NIGERIA LIMITED
290	FORELIGHT ENERGY SOLUTIONS LIMITED
291	FOSTERFIELD AND GRIFFINS LIMITED
292	FOUAD LABABIDI ISLAMIC SCHOOL
293	FRANCOZ ENGINEERING SOLUTION CONCEPTS LTD
294	FRANK'S INTERNATIONAL NIG LTD
295	FRENCH VILLAGE VENTURES NIG LTD
296	FRESHFONS LIMITED
297	FSDH MERCHANT BANK LIMITED
298	FSDH SECURITIES LIMITED
299	FUNDQUEST FINANCIAL SERVICES LTD
300	FUNDS AND ELECTRONIC TRANSFER SOLUTION LIMITED
301	FWAHAR INVESTMENT NIG LTD
302	FYNEFIELDS LIMITED
303	G.C.IGBOKWE & CO
304	G.U. EBECO LIMITED

305	GAMBALT AND PARTNERS LIMITED
306	GASSB APEX COMMUNICATIONS LTD
307	GATE & SHIELD GLOBAL CONCEPT LTD
308	GBORIP INTERGRATED SERVICES LIMITED
309	GELD CONSTRUCTION LTD
310	GENERAL ELECTRIC GENP LTD
311	GENERO ENGINEERING LTD
312	GENESIS FOODS NIGERIA LIMITED
313	GEOMETRIC POWER ABA LIMITED
314	GEORGE'S MEMORIAL MEDICAL CENTRE LTD
315	GIANT COVENANT LINKS LIMITED
316	GLAOLAD GLOBAL SERVICES LIMITED
317	GLOBAL LIFE KONCEPT ENGINEERING AND CONSULTS LTD
318	GLOBAL MANPOWER LIMITED
319	GLOBAL PEACE FESTIVAL FOUNDATION LIMITED BY GUARANTEE
320	GLOBAL PLUS PUBLISHING LIMITED
321	GLOBAL RESOURCES MANAGEMENT LTD
322	GLOBAL VENTURES NIGERIA LIMITED
323	GLORY TO GLORY RESOURCES
324	GLOVER INTEGRATED TECH SOLUTIONS LTD
325	G-NEC TELEVISION NETWORK LIMITED
326	GOLDEN SUGAR COMPANY LIMITED
327	GOLDEN TULIP HOTEL
328	GOLDEN TULIP HOTELS NIGERIA LIMITED
329	GOOD TIDINGS NUR/PRIMARY SCHOOL
330	GRACE KALU IGIRI & CO
331	GRAINS-PORT INV. NIG LTD
332	GRAMEN PETROSERVE NIG. LTD.
333	GRAY-BAR ALLIANCE LIMITED
334	GREAT BRANDS NIGERIA LTD
335	GREATER WASHINGTON CAPITAL LIMITED

336	GREEN POP INDUSTRY LIMITED
337	GREENSPRING SCHOOL EDUCATION SERVICE
338	GTI MICRO FINANCE BANK LIMITED
339	GULF TREASURES LIMITED
340	HALCELMATES NIGERIA LIMITED
341	HALL 7 REAL ESTATE LIMITED
342	HALOGEN SECURITY CO.LTD
343	HAMILTON TECHNOLOGIES LTD
344	HARPERS CONCEPT LTD
345	HARTMANN OFFSHORE (NIGERIA) LIMITED
346	HASIYA THE GREAT NIGERIA LIMITED
347	HASLIM UNIVERSAL CONCEPT LTD
348	HEALTH SYSTEMS CONSULT LIMITED
349	HEARTLAND ALLIANCE FOR HUMAN NEEDS AND HUMAN RIGHT
350	HEDGED SECURITIES & INVESTMENT COMPANY LIMITED
351	HELPLINE TELECOMMUNICATION NIGERIA LIMITED
352	HEWLETT-PACKARD (NIGEIRA) LIMITED
353	HIBISCUS CAPITAL AND ADVISORY LIMITED
354	HISOLAD NIGERIA LIMITED
355	HOBBY'S CIRCLE RECREATIONS LIMITED
356	HOPE CLINIC AND MATERNITY LTD
357	IBB INTERNATIONAL GOLF AND COUNTRY CLUB ABUJA
358	IBILE MICROFINANCE BANK LIMITED
359	IBTC PENSION MANAGERS LIMITED
360	ICL SUPPORT SERVICES LIMITED
361	IEI-ANCHOR PENSION MANAGERS LIMITED
362	IGI PENSION FUND MANAGERS LIMITED
363	IMPERIUM INDUSTRIES NIGERIA LIMITED
364	INDORAMA PETROCHEMICALS (NIGERIA) LIMITED
365	INEX-PLUS GLOBAL VENTURES LIMITED
366	INGUEST GLOBAL PARTNERS LIMITED

367	INTEGRATED DAIRIES LIMITED
368	INTERLAND MICROFINANCE BANK LIMITED
369	INTERNATIONAL CONTAINER TERMINAL SERVICES NIGERIA LTD
370	INTERNATIONAL MEDICAL CORPS
371	INTERNATIONAL SCHOOL OLABISI ONABANJO UNIVERSITY
372	INTERNATIONAL TABACCO LTD
373	INTER-OCEAN MARINE SERVICES LIMITED
374	INTERSWITCH LIMITED
375	ISACO NIGERIA LIMITED
376	ISURF CONSULTING LIMITED
377	IVAMBE IVAMBE AND ASSOCIATES
378	J+G GLOBAL GAS AND OIL FIELD LIMITED
379	JAIZ INTERNATIONAL PLC
380	JAMARA DISTRIBUTION LTD
381	JAPPAUL OIL&MARITIME SERVICES PLC
382	JEDO INVESTMENT COMPANY LIMITED
383	JEWELS LEADING LIGHTS ACADEMY
384	JIGAWA SAVINGS AND LOANS LTD
385	JIL INVESTMENT & GENERAL CONCEPT LTD
386	JIMMY ITUA LIMITED
387	JINDAMO NIG LTD
388	JOCECO NIG LTD
389	JODETT MEGA CONCEPTS INTERNATIONAL SERVICES LTD
390	JOESON CONSULT LTD
391	JOHN HOPKINS UNIVERSITY HEALTH INITIATIVE (JHPIEGO)
392	JOHN SNOW HEALTH INITIATIVE
393	John Snow Initiative
394	JOHNSON WAX NIGERIA LIMITED
395	JOJEFF INVESTMENT LIMITED
396	JOS UNIVERSITY HOTELS LTD
397	JUBAILI AGROTEC LTD

398	JUBAILI BROS NIGERIA LTD
399	JUNKRESUI NIG. LIMITED
400	JURARY LEED NIGERIA ENTERPRISES
401	K.KOTUN MEMORIAL SCHOOL
402	KADUNA ELECTRICITY DISTRIBUTION PLC
403	KAKANPO ENTERPRISES LTD
404	KALTANI INTERNATIONAL VENTURES LIMITED
405	KARAMAH GLOBAL LINKS LTD
406	KEGA INTEGRATED NETWORKS LIMITED
407	KEN JAA MULTIPURPOSE LTD
408	KENNEDIA CONSULTING LIMITED
409	KES ENERGY SERVICES LTD
410	KINGDOM HERITAGE MODEL SCHOOL
411	KINGDOM HERITAGE MODEL SCHOOL
412	KINGDOM HERITAGE MODEL SCHOOLS LTD/GTE
413	KINGSWORTH INTEGRATED SERVICES LIMITED
414	KOA OIL AND GAS LIMITED
415	KOLPAKOV ENGINEERING LIMITED
416	KPMG PROFESSIONAL SERVICES
417	KUNCRETE ENGINEERING NIGERIA LTD
418	LAFARGE NIG LTD
419	LAGOS STATE UNIVERSITY
420	LAI LEGACY INVESTMENT LTD
421	LAIDER INTERNATIONAL WEST AFRICA LIMITED
422	LAYELU MICROFINANCE BANK LIMITED
423	LAYER3 BUSINESS MANAGEMENT PROFESSIONALS LTD
424	LEADWAY PROPERTIES AND INVESTMENTS LIMITED
425	LEDCO LIMITED
426	LEE ENGR. & CONSTR. CO. LTD
427	LEG INDUSTRIES LIMITED
428	LEGISLATIVE ADVOCACY INITIATIVE FOR SUSTAINABLE DEVELOPMENT GOALS LTD/GTE

429	LEISURE INVESTMENTS CAPITAL LTD
430	LEKKI CONCESSION COMPANY LIMITED
431	LES ENERGY SERVICES LIMITED
432	LIBERTY DOORS GLOBAL SERVICES LTD
433	LIFE TAPES LIMITED
434	LIGHT IN DARKNESS SECURITY SERVICES LTD
435	LIMI HOSPITAL AND MATERNITY LIMITED
436	LINGTON AND BERNIE CONSULTING LIMITED
437	LIVING FAITH CHURCH WORLDWIDE
438	LIVING WORLD MAGNET SCHOOL
439	LUBCON LTD
440	LUBELL NIGERIA LTD
441	LUTH/CMUL MUSLIM COMMUNITY NURSERY SCHOOL
442	LUX TERRA LEADERSHIP FOUNDATION
443	LYS ACADEMY LIMITED
444	M.A.S. MULTIPROJECT NIGERIA LIMITED
445	M.R.S. OIL AND GAS CO. LTD
446	MAC PORT LIMITED
447	MACHOBS GLOBAL LINKS LIMITED
448	MAC-TAY LIMITED
449	MADONNA UNIERSITY
450	MAIZUBE FOUNDATION
451	MAKSON LIFE SCIENCES LTD
452	MAKURDI INTERNATIONAL SCHOOL
453	MALACHY MICROFINANCE BANK LTD
454	MALARIA AND PUBLIC HEALTH NIGERIA LTD/GTE
455	MALINA PHARMACEUTICAL LIMITED
456	MANAGEMENT SCIENE FOR HEALTH(MSH) LTD/GTE
457	MAR AND MOR INTEGRATED SERVICES LIMITED
458	MARITEAM NIGERIA LIMITED
459	MARSHLAND TERMINALS LIMITED

460	MASCAP HOSPITAL LIMITED
461	MASMEDICAL EQUIPMENT LIMITED
462	MATCO CLINIC LTD.
463	MAVERICK COLLEGE IBADAN
464	MAVIRJ INVESTMENT LIMITED
465	MAX LAST-MILE DELIVERY SERVICES LTD
466	MAY & BAKER NIG LTD
467	MAY HOSPITAL
468	MAYFAIR AGENCIES NIG. LTD
469	MAYFRESH MORTGAGE BANK LIMITED
470	MAZARS CONSULTING
471	MBT CONSULTING
472	MCCXEN LIMITED
473	MCHAMBOLZ LTD
474	MCPHERSON UNIVERSITY
475	MEDECINS DU MONDE (MdM)
476	MEDECINS SANS FRONTIERES
477	MEDICUS INDUSTRIES LTD
478	MEDIPLAN HEALTH CARE LIMITED
479	MEGA INVESTMENT NIGERIA LIMITED
480	MERISTEM REGISTRARS LTD
481	METAL CHEM LIMITED
482	METROHEALTH HMO LTD
483	MICHAEL STEVENS CONSULTING
484	MIDLAND MICROFINANCE BANK LIMITED
485	MILLERSTONE & PEPPE ASSOCIATES LIMITED
486	MISSION TO SAVE THE HELPLESS
487	MONUMENT DISTILLERS NIGERIA LIMITED
488	MOTHERCAT NIG. LTD.
489	MOUNTAIN OF FIRE & MIRACLES MINISTRIES
490	MRS OIL NIGERIA PLC

491	MS OUTSOURCING SERVICES LIMITED
492	MULTICHOICE NIGERIA LIMITED
493	MULTIPRO CONSUMER PRODUCTS LIMITED
494	MULTIVERSAL ENERGY AND PETROLEUM RESOURCES LIMITED
495	MUSLIM UMMAH OF SOUTH WEST NIGERIA
496	MUTUAL BENEFITS ASSURANCE COMPANY PLC
497	MYRIADS GLOBAL RESOURCES LIMITED
498	NAFVGO OIL AND GAS LIMITED
499	NAKOWA SPECIALIST HOSPITAL
500	NAMAMIB GLOBAL RESOURCES LIMITED
501	NAMDAL INTERNATIONAL LIMITED
502	NAPIFORM GLOBAL SERVICE LTD
503	NARAG ENERGY SOLUTIONS LIMITED
504	NASCO NIG LTD
505	NAUTILUS NIGERIA ENGINEERING CONSTR. CO LTD
506	NAYO TROPICAL TECHNOLOGY LIMITED
507	ND WESTERN LIMITED
508	NDYMOJEC INTERNATIONAL LIMITED
509	NEANDER INTERNATIONAL SCHOOL
510	NEAT FLEXIBLE LIMITED
511	NEDCOMOAKS LIMITED
512	NELLYKAY FARMS LIMITED
513	NERIDA CONSTRUCTION LIMITED
514	NESPAK NIGERIA LIMITED
515	NET GLOBAL SYSTEM AND TECHNICAL SERVICES LIMITED
516	NEW ERA TRANSPORT SERVICES LIMITED
517	NEW MILLENNIUM RESOURCES NIGERIA LIMITED
518	NEXUS ALLIANCE LIMITED
519	NGERIAN PETROLEUM DEV. CO. LTD
520	NICKDEL SCHOOL LTD
521	NICON INSURANCE PLC

522	NIGER DELTA PETROLUEM RESOURCES LIMITED
523	NIGER INSURANCE PLC
524	NIGERIA ASSOCIATED BEST FOODS LIMITED
525	NIGERIA CIVIL SERVICE UNION
526	NIGERIA EAGLE FLOUR MILLS LTD
527	NIGERIA GAS CO. LTD.
528	NIGERIA SOCIETY OF ENGINEERING TECHNICIAN
529	NIGERIA UNION OF PENSIONERS
530	NIGERIAN BAPTIST CONVENTION
531	NIGERIAN CHRISTIAN INSTITUTE
532	NIGERIAN NAVY MICROFINANCE BANK LIMITED
533	NIGERIAN SEC. PRINTING AND MIN. PLC
534	NIGERIAN TELECOMMUNICATIONS CORPORATION LTD.
535	NIGERIAN TURKISH NILE UNIVERSITY
536	NIGERIAN WOMEN TRUST FUND LTD/GTE
537	NIKI MANUFACTURING CO. LTD.
538	NISA PREMIER HOSPITAL
539	NIZAMIYE HOSPITAL LIMITED
540	NNPC HEALTH MAINTENANCE ORGANISATION LIMITED
541	NOBELHOUSE COLLEGE
542	NOLIA CONSULTS LIMITED
543	NORTH CHINA CONSTRUCTION NIGERIA LIMITED
544	NOT FOUND
545	NOT FOUND
546	NOT FOUND
547	NT & T GLOBAL CONCEPT LIMITED
548	NURU NIGERIA DEVELOPMENT INITIATIVE LIMITED BY GUARANTEE
549	O.E. EFFECTIVE GLOBAL RESOURCES LTD
550	OASIS INSURANCE PLC
551	OBAJANA CEMENT PUBLIC LIMITED COMPANY
552	OBTUSE TEC ENGINEERING AND CONSTRUCTIONS LTD

553	OCEAN DEEP SERVICES LIMITED
554	OFIMA INTEGRATED SERVICES
555	OHA MICROFINANCE BANK LIMITED
556	OIL AND GAS SOLUTIONS LIMITED
557	OKE OLA CATHOLIC HOSPITAL
558	OLA UNIQUE PATENT MEDICINE SHOP
559	OLAM NIGERIA LTD
560	OLD MUTUAL NIGERIA LIFE ASSURANCE COMPANY LIMITED
561	OLUBISI OLADAPO AND CO
562	OLUSEGUN OBASANJO PRESIDENTIAL LIBRARY FOUNDATION LIMITED
563	OLUYOLE PRIVATE SCHOOL
564	OLUYORO CATHOLIC HOSPITAL
565	OPTIMAL DESIGNS ASSOCIATES NIG LTD
566	ORA EGBUNIKE ASSOCIATES
567	ORBITAL AND ORANGES NIGERIA LTD
568	OREGUN CHEMICALS LTD
569	ORIENTAL FOOD INDUSTRY LIMITED
570	ORIGIN FURNITURE WAREHOUSE LTD
571	ORITAMEFA BAPTIST MODEL SCHOOL
572	ORITSETIMEYIN LOGISTIC LIMITED
573	OSAROBEL ENT NIGERIA LIMITED
574	OTESMAN VENTURES
575	OTL INTEGRATED SERVICES LIMITED
576	OUR LADY OF APOSTLE PRIVATE PRIMARY SCHOOL
577	OUR LADY OF FATIMA GIRL'S SECONDARY SCHOOL
578	OUR LADY OF FATIMA NUSERY & PRIMARY SCHOOL
579	OVERTOWN NIGERIA LIMITED
580	OYEWOLA ABIIBA AND CO
581	PAC SECURITIES LTD
582	PACESETTER CONSTRUCTION & ENGINEERING CO. LTD
583	PACIFIC FIELDS NIGERIA LIMITED

584	PAGATECH LIMITED
585	PAGE INTERNATIONAL FINANCIAL SERVICES LIMITED
586	PALLADIUM MINING LIMITED
587	PALMPAY LIMITED
588	PANAF NUR/PRI /SEC SCHOOL
589	PANAF NURSERY & PRIMARY SCHOOL LIMITED
590	PATHCARE NIGERIA LIMITED
591	PATRICK AYANSKI COMPANY LIMITED
592	PAYHIPPO LIMITED
593	PENIEL MICROFINANCE BANK LIMITED
594	PENSURE PFA LIMITED
595	PETROVISION NIGERIA LIMITED
596	PFIZER GLOBAL PHARMACAUTICAL (SPECIALISTS) LTD
597	PFL ENGINEERING SERVICES LIMITED
598	PHILLIPS OUTSOURCING SERVICES NIGERIA LIMITED
599	PIKWIK NIGERIA LIMITED
600	PILLAR OIL LIMITED
601	PIVO TECHNOLOGY LIMITED
602	PLAN ENGINEERING LIMITED
603	PLANNED PARENTHOOD FEDERATION OF NIGERIA
604	PLANTGERIA CO. LTD
605	PLAYHOUSE DAYCARE SERVICES LIMITED
606	PLUS PETROLEUM LIMITED
607	POLICE HEALTH MAINTENANCE LIMITED
608	POPE JOHN PAUL 11 SCHOOL LIMITED
609	POPULATION COUNCIL
610	PORT HARCOURT ELECTRICITY DISTRIBUTION PLC
611	PORTS & CARGO HANDLINGS SERVICES COMPANY LIMITED
612	PPC(PHILIPS PROJECTS CENTRE) LTD.
613	PREMIERE ACADEMY
614	PRESTIGE MICRO FINANCE BANK LIMITED

615	PRICE WATER HOUSE ASSOCIATES LIMITED
616	PRINCE INTERNATIONAL SCHOOLS
617	PRISM ENGINEERING LIMITED
618	PROJECT MASTERS NIG. LTD
619	PROPETROL LIMITED
620	PROXIDUS CONSULTING
621	PURE FLOUR MILLS LIMITED
622	PURE TECHNICAL SERVICES LTD
623	PURPLE MONEY MICROPINANCE BANK LIMITED
624	PWAN ADVANTAGE RESOURCES LTD
625	PWAN HOMES LTD
626	PWAN-ROYALE INVESTMENT & DEVELOPMENTS LTD
627	QATAR AIRWAYS
628	QSA NIGERIA LIMITED
629	QUANTEQ TECHNOLOGY SERVICES
630	QUASAR FACILITIES MANAGEMENT LIMITED
631	RAHAMANIYYA OIL & GAS LTD
632	RAMSHEF GLOBAL CONCEPT LTD
633	RED STAR FREIGHT LIMITED
634	RED STAR SUPPORT SERVICES LIMITED
635	REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)
636	REDEEMER'S COLLEGE OF TECHNOLOGY AND MANAGEMENT LTD
637	REDEEMER'S DOMINION SEED INTERNATIONAL SCHOOL LIMITED
638	REDEEMERS INTERNATIONAL SCHOOL
639	REDEEMER'S UNIVERSITY
640	REDLINE LOGISTICS NIG LTD
641	REGENIX HEALTHCARE SERVICES LTD
642	REKERS ENGINEERING AND CONSTRUCTION LIMITED
643	RELIABUILD PROJECTS LTD
644	RENZIEL TRAVELS AND TOURS LIMITED
645	RESEARCH TRIANGLE INSTITUTE

646	RESOURCE INTERMEDIARIES LIMITED
647	RETAIL SUPERMARKETS NIG LTD
648	REVOLUTIONPLUS PROPERTY DEVELOPMENT COMPANY LTD
649	RHEMA CARE INTEGRATED DEVELOPMENT CENTRE
650	RIC MICROFIANCE BANK LIMITED
651	RO VEDANA LTD
652	RO-MARONG NIG LIMITED
653	ROSA MYSTICA ACADEMY LTD
654	ROSSLAND SCREENING SOLUTIONS
655	ROYAL EXCHANGE GENERAL INSURANCE COMPANY LIMITED
656	ROYAL EXCHANGE MICRO FINANCE BANK
657	ROYAL EXCHANGE PRUDENTIAL LIFE PLC
658	ROYAL PARK GUEST INN
659	RSGD VENTURES LIMITED
660	RURAL FARMERS HUB LIMITED
661	S. A. LAWUYI & CO. [SALCO] LIMITED
662	S.J. ABED GENERAL ENTERPRISES LIMITED
663	S.U.B GENERAL VENTURES LIMITED
664	SACRED HEART HOSPITAL
665	SADEX ENGINEERING LTD
666	SAHIH NIGERIA LIMITED
667	SALUS TRUST LIMITED
668	SAMBOKAMAL CONSTRUCTION COMPANY LIMITED
669	SAMCHES CONSULTING LTD
670	SAMKAY ENGINEERING CO. LIMITED
671	SAMLIK ENGINEERING SERVICES LTD
672	SAM-VANNI INTERNATIONAL LIMITED
673	SANTANA SECURITY AGENCY LIMITED
674	SARO AGRO ALLIEND LIMITED
675	SDM COMMUNICATIONS LIMITED
676	SEA TRUCKS TRUCKS NIGERIA LIMITED

677	SECPRO AFRICA LIMITED
678	SELLAFIELD ENERGY RESOURCES LIMITED
679	SEPCO PACIFIC ENERGY PARTNERS LIMITED
680	SEVEN-UP BOTTLING CO. PLC.
681	SEWA WEST AFRICA LIMITED
682	SHALDAG LIMITED
683	SHOLLTE NIG LTD
684	SIAT NIGERIA LIMITED
685	SIDDWELL INTERNATIONAL LIMITED
686	SIFAX NIGERIA LIMITED
687	SIFAX OFFDOCK NIGERIA LIMITED
688	SIGMA VAUGHN STERLING PENSIONS LIMITED
689	SIGMASPEC ELECTROMECHANICAL LTD
690	SIGNAL ALLIANCE NIGERIA LTD
691	SILVERBIRD CINEMAS LIMITED
692	SKIDDO FOODS LIMITED
693	SKILLS MANPOWER SOLUTION LIMITED
694	SKYLINE UNIVERSITY NIGERIA LIMITED
695	SKYRUN ELECTRIC SMART METERING SYSTEMS AND SOLUTIONS (NIG.) LTD
696	SLEEK INSIGHT LIMITED
697	SMAND ROYAL CONCEPT NIGERIA LIMITED
698	SOCIETY FOR FAMILY HEALTH
699	SOFT SKILLS LIMITED
700	SOLAR ENERGY AND POWER TRANSFORMERS NIGERIA LIMITED
701	SOLEM AGRO VENTURES LIMITED
702	SOLIDCOM MULTIBIZ CONCEPT NIG LTD
703	SOLOFAN AGENCIES NIGERIA LIMITED
704	SOLOUS MRF.1.LTD
705	SOUTHFIELD CHILDREN ACADEMY
706	SOVEREIGN TRUST INSURANCE PLC
707	SPAIN

708	SPEED CONCEPTS NIGERIA LIMITED
709	SPIRITAN INTERNATIONAL SCHOOLS LIMITED
710	SPOTLESS INTEGRATED CONCEPTS LTD
711	SPYTECH SECURITY SERVICES LIMITED
712	ST BARTHOLOMEWS SCHOOL
713	ST BERNADETTE PRIVATE SCHOOL
714	ST JOSEPH CATHOLIC CHURCH
715	ST SAVIOUR SCHOOL
716	ST THERESA GIRLS COLLEGE
717	ST. AUGUSTINES COLLEGE
718	STANCHIONS NIG LTD
719	STAND TO END RAPE
720	STEAM BROADCASTING & COMMUNICATIONS LTD
721	STEARS NEWS LIMITED
722	STELLAS MICRO FINANCE BANK LTD
723	STRESERT SERVICES LIMITED
724	STRICT GUARDS SECURITY LTD
725	STROM GLOBAL SERVICES LIMITED
726	SUBSEA CONSTRUCTION SERVICES NIGERIA LIMITED
727	SUCDEN COCOA NIGERIA LIMITED
728	SUMMIT HEALTHCARE HOSPITALS LIMITED
729	SUNFLAG STEEL LIMITED
730	SUNSTEEL INDUSTRIES LIMITED
731	SWIFT OIL LIMITED
732	SWISS PHARM.NIG LTD
733	SYMRISE NIGERIA LIMITED
734	SYNAPSE SERVICES LIMITED
735	SYSTEM PROPERTIES FACILITY MANAGEMENT LTD
736	SYSTEM PROPERTY CONSULTS NIG LTD
737	SYSTEMPECS LTD.
738	SYSTEMSPECS TECHNOLOGY SERVICES LIMITED

739	T P N LIMITED
740	T. E. ALIKE AMEN INTERNATIONAL LTD
741	TAHL ENGINEERING NIGERIA LIMITED
742	TAI SOLARIN MEMORIAL SCHOOL LIMITED
743	TAMROSE VENTURES LIMITED
744	TAMY CONSULTING NIGERIA LIMITED
745	TAURUS OIL AND GAS LIMITED
746	TECHMATTERS NIGERIA LIMITED
747	TECHNICAL AIR CONDITIONING SOLUTIONS CENTERS LTD
748	TECHNOCRIME SECURITY LIMITED
749	TECHNOLOGY DISTRIBUTIONS LTD
750	TEKLA FACTORING & FINANCE LIMITED
751	TEKOND INTERNATIONAL SCHOOL
752	TELESUPRECON NIGERIA LTD
753	TELEWEB SERVICES LTD
754	TELNET INTERNATIONAL SCHOOL LTD
755	TETRA PAK KESR AFRICA LIMITED
756	THE CENTAGON INTERNATIONAL SCHOOL LIMITED
757	THE CENTRE FOR FAMILY HEALTH INITIATIVES
758	THE ELKAN TERRACE
759	THE FILM HOUSE LIMITED
760	THE LEARNING PLACE CENTRE LTDGTE
761	THE PLAY PEN DEVELOPMENT CENTRE
762	THE REGENT SCHOOL
763	THE UNITED GOSPEL FAITH TABERNACLE CHURCH
764	THE VINE EDUCATIONAL SERVICES LIMITED
765	THE WELLS CARLTON LIMITED
766	THEOLOGICAL COLLEGE OF NORTHERN NIGERIA
767	THOLIAN SYSTEMS AND SOLUTIONS LIMITED
768	THOMAS OBOZEGHIE AND COMPANY
769	THY AURA PARTNERS CONCEPT LIMITED

770	TIME BUILDING AND CONSTRUCTION COMPANY LIMITED
771	TINA CHRIS GLOBAL RESOURCES LIMITED
772	TOP MEDICAL HOSPITAL
773	TORA BORA NIG LTD
774	TOTAL DATA LIMITED
775	TRANSCORP POWER LTD
776	TRANSMED DISTRIBUTION & LOGISTICS NIGERIA LIMITED
777	TRANSMISSION COMPANY OF NIGERIA PLC
778	TRANSPORT PAYMENT SOLUTIONS TPS NIGERIA LIMITED
779	TRANSPORT SERVICES LIMITED
780	TRIACTA NIGERIA LTD
781	TRIM INTEGRATED SERVICES LIMITED
782	TRINO STUDIOS LIMITED
783	TROPICAL CONCERNS LIMITED
784	TRUSTBOND MORTGAGE BANK PLC
785	TRUSTFUND PENSIONS PLC
786	TUSEN CONSULTING LIMITED
787	TYG CONSULTING LIMITED
788	U & C MICROFINANCE BANK LIMITED
789	U & C MULTI- LINKS LIMITED
790	UBA CAPITAL PLC
791	UBA PENSIONS CUSTODIAN LIMITED
792	U-CONNECT HUMAN RESOURCES LIMITED
793	UGBU AZU FOUNDATION
794	ULTIMCRED LIMITED
795	ULTRA TRADE COMPANY NIGERIA LIMITED
796	UM ASSOCIATES
797	UNICURE PHARMACEUTICAL LIMITED
798	UNILAG CONSULT LIMITED
799	UNIPOINT INTERNATIONAL SECONDARY SCHOOL
800	UNIQUE PHARMACEUTICALS NIG. LTD

801	UNITED SECURITIES LIMITED
802	UNIUYO MICRO FINANCE BANK LIMITED
803	UNIWOOD LIMITED
804	URBAN SHELTER LTD.
805	UROMI JUSTICE DEVELOPMENT PEACE AND CARITAS INITIATIVES
806	USTAK NIGERIA LIMITED
807	VALSIHEE BUSINESS SERVICES LIMITED
808	VALVIC GLOBAL SERVICES
809	VC CONSULTING SERVICES LIMITED
810	VERITE MICROFINANCE BANK LTD
811	VERRAKI PARTNERS LIMITED
812	VGS RECRUITMENT SOLUTIONS LIMITED
813	VICTORIA IKANI & CO
814	VIEWPOINT MANAGEMENT CONSULTANT LIMITED
815	VIRTUE -ONE GLOBAL INVESTMENT S LIMITED
816	VIVA MICROFINANCE BANK LIMITED
817	VOYAGE TRADE DEVELOPMENT LIMITED
818	WARJI NIG LTD
819	WATERSIDE INVESTMENT NIGERIA LIMITED
820	WATKIN CONSTRUCTION NIG LTD
821	WEATHERFORD NIG LTD
822	WEST AFRICA CONTAINER TERMINAL
823	WEST AFRICAN TOBACCO COMPANY
824	WEST AFRICAN VENTURES CHANNEL ISLANDS LTD
825	WEST AFRICAN VENTURES LIMITED
826	WESTCARE SPECIALIST HOSPITAL LIMITED
827	WESTERN METAL PRODUCTS COMPANY LIMITED
828	WESTPORT (NIGERIA) LIMITED
829	WESTSTAR ASSOCIATES LTD
830	WIDER PERSPECTIVE LTD
831	WILKRISS NIGERIA LIMITED

832	WOMEN WING OF CHRISTIAN ASSOCIATION OF NIGERIA
833	WURAOLA INTEGRATED LINKS LTD
834	XEROX H. S. (NIGERIA) LTD
835	XTENDOVER INVESTMENT LIMITED
836	Y.S. ASSOCIATES LIMITED
837	YAWURIBE INVESTMENT CO. LTD
838	YOLA ELECTRICITY DISTRIBUTION PLC
839	ZAINA NIGERIA LIMITED
840	ZAKARIYA (NIGERIA) LTD.
841	ZAN ZAM PURITY LIMITED
842	ZARTECH LTD
843	ZEDCREST CAPITAL LIMITED
844	ZENITH GENERAL INSURANCE COMPANY LTD
845	ZENITH MEDICARE LIMITED
846	ZENITH PENSIONS CUSTODIAN LIMITED
847	ZION TECHNOCRIME SECURITY LIMITED
848	ZTE NIGERIA LIMITED
849	3CHUB BRAND MANAGEMENT LIMITED
850	3D IMPACT MARKETING LIMITED
851	4 U SUPERMARKET LIMITED
852	4-TEES INDUSTRIES (NIGERIA) LIMITED
853	A & K CONSTRUCTION LIMITED
854	A & P FOODS LTD
855	A AND HATMAN LIMITED
856	A B VEE INDUSTRIES LIMITED
857	A M N COMPANY LIMITED
858	A T ONAJIDE ARCHITECTS LIMITED
859	A&H INDUSTRIES LTD
860	A. A RESCUE LIMITED
861	A. A. RANO NIGERIA LIMITED
862	A.C OKOCHA MOTORS LTD

863	A.G. BUTLER NIGERIA LIMITED
864	A.G. LEVENTIS & CO NIG PLC
865	A.J. JIWUL LIMITED
866	A.M.O NIGERIA VENTURES
867	AA ENTERTAINMENT AND TOURISM LIMITED
868	AARTI STEEL NIGERIA LIMITED
869	AB MICROFINANCE BANK NIGERIA LIMITED
870	AB-99 ANDCOMPANY NIGERIA LTD
871	ABA POWER LIMITED
872	ABAJI AREA COUNCIL
873	ABBAY BUILDING SOCIETY PLC
874	ABC EXPRESS COURIER LIMITED
875	ABC POLYMERS LIMITED
876	ABDULKADIR KAYODE & CO
877	ABDULLAHI KOLI & SONS LTD
878	ABEOKUTA NORTH
879	ABI ASSOCIATES LIMITED
880	ABIA STATE UNIVERSITY COMMUNITY BANK LTD
881	ABIGI MICROFINANCE BANK LTD
882	ABU MICRO FINANCE BANK NIGERIA LIMITED
883	ABUBAKAR TAFAWA BALEWA MEMORIAL SCHOOL
884	ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI
885	ABUBAKAR TAFAWA BALEWA UNIVERSITY STAFF SCHOOL
886	ABUJA AGRIC DEV. PROJECT
887	ABUJA CLINICS LIMITED
888	ABUJA DIRECTORATE OF ROAD TRAFFIC
889	ABUJA ELECTRICITY DISTRIBUTION PLC
890	ABUJA INVESTMENT AND PROPERTY
891	ABUJA MARKETS MANAGEMENT LIMITED
892	ABUJA METROPOLITAN AGENCY
893	ABUJA MUNICIPAL AREA COUNCIL

894	ABUJA STEEL MILLS LIMITED
895	ABUJA URBAN MASS TRANSIT SERVICE
896	ABUMET NIGERIA LTD
897	ABUTH ZARIA
898	ACADA INTERNATIONAL NUR/PRI SCHOOL
899	ACADEMY PRESS PLC
900	ACCELON NIGERIA LTD
901	ACCESS BANK NIGERIA PLC
902	ACCION MICROFINANCE BANK LIMITED
903	ACCURATE INSURANCE BROKERS UNLTD
904	ACE MICROFINANCE BANK LIMITED
905	ACES N/P SCHOOL
906	ACHIEVING HEALTH NIGERIA INITIATIVE
907	ACTI TECH LTD
908	ACTION AGAINST HUNGER
909	ACTION AID NIGERIA
910	ADAMAC IND. LTD
911	ADAMAC MARINE SERVICES LIMITED
912	ADAMAC PIPES AND COATING SERVICES LIMITED
913	ADDOSSER MICRO FINANCE BANK LIMITED
914	ADEKUNLE INVESTMENTS LTD
915	ADELAIDE PROPERTY CO.LTD
916	ADELEKE UNIVERSITY EDE
917	ADEMAKINWA ADEMILUYI AND COMPANY LTD
918	ADEN RIVER ESTATES LTD
919	ADEOLA ODUTOLA COLLEGE IJEBU ODE
920	ADEOLA ODUTOLA NIG IND LTD
921	ADEOLA ODUTOLA ELEMENTARY SCHOOL
922	ADESOYE COLLEGE
923	ADEYEMI COLLEGE OF EDUCATION ONDO
924	ADMIRAL MARINE SHIPPING NIGERIA LIMITED

925	ADO ODO OTA
926	ADRON HOMES & PROPERTIES LIMITED
927	AD-TEAM LIMITED
928	ADVANCE CHRISTIAN COMPASSION INITIATIVE
929	ADVERTISING PRACTITIONERS COUNCIL OF NIGERIA
930	AEC SECURITY SERVICES LTD.
931	AEI ELECTRONICS VENTURES
932	AERO CONTRACTORS CO.NIGERIA LTD
933	AFA COMMERCIAL VENTURES LIMITED
934	AFRAB CHEM LTD
935	AFRI AGRI PRODUCTS LTD
936	AFRIBANK INSURANCE BROKERS AND CO
937	AFRIBANK OF NIGERIA PLC
938	AFRIBANK REGISTRARS LIMITED
939	AFRICA ACCESS 3PL LIMITED
940	AFRICA CONTINENTAL GBF TRADING NIG LIMITED
941	AFRICA PRACTICE R AND B LIMITED
942	AFRICAN FINANCE CORPORATION
943	AFRICAN FISH COY NIG LTD
944	AFRICAN OILFIELD SERVICES LIMITED
945	AFRIKDELTA MARINE LIMITED
946	AFRIMARINE CHARTERS LIMITED
947	AFRIMED LIMITED
948	AFRO COMMERCE WEST AFRICA LTD
949	AFRO OCEAN BRIDGE NIGERIA LIMITED
950	AFRO SACKS MANUFACTURING CO.
951	AFROBEVERAGES AND DISTILLERS LIMITED
952	AFTRADE NIGERIA LIMITED
953	AG CONSTRUCTIONS LIMITED
954	AGAPE MISSIONS
955	AGARY PHARMACEUTICAL LIMITED

956	AGENCY FOR MASS EDUCATION
957	AGENCY FOR MASS LITERACY
958	AGENCY FOR TECHNICAL COOPERATION AND DEVELOPMENT
959	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE
960	AGRICULTURAL EXTENSION RESEARCH INSTITUTE, ZARIA
961	AGRICULTURE & RURAL MANAGEMENT TRAINING INSTITUTE
962	AGRITED NIGERIA LIMITED
963	AGRO BAR MAGEN NIGERIA LTD
964	AHMADIYYA MUSLIM HOSPITAL
965	AHMADU BELLO UNIVERSITY - ZARIA
966	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL (ABUTH) ZARIA
967	AHMED MODEST VENTURES
968	AIDS PREVENTION INITIATIVE IN NIGERIA
969	AICO PENSION MANAGERS LIMITED
970	AIR LINE SERVICES LTD
971	AIR LIQUIDE NIG. LTD.
972	AIR PEACE LTD
973	AIRPORT CHINESE RESTAURANT LTD.
974	AISAT MEMORIAL HOSPITAL
975	AITEO ENERGY RESOURCES LIMITED
976	AJAOKUTA STEEL CO. LTD.
977	AJAOKUTA STEEL COMPLEX
978	AJEAST NIGERIA LIMITED
979	AJUBA NIGERIA LIMITED
980	AKER V. CONCEPT LTD
981	AKIN-OLUGBADE HOSPITAL
982	AKINTOLA WILLIAM DELLOITE
983	AKIOTA WORKS LTD
984	AKOKO NORTH EAST LOCAL GOVERNMENT
985	AKOKO SOUTH WEST LOCAL GOVERNMENT
986	AKOM SURVEY SERVICES LIMITED

987	AKWA RUBBERS ESTATES LTD
988	AKWA SAVINGS & LOANS LIMITED
989	AKWAABA INNOVATIONS LIMITED
990	AKWENGWU COMMUNITY BANK LIMITED
991	AL MANAR BASIC EDUCATION SCHOOL
992	ALABA META FARMS LTD
993	ALADUMO INTERNATIONAL SCHOOLS
994	ALAFIA DISTRIBUTION NIG LTD
995	ALBA NIG. LTD.
996	AL-BABELLO TRADING COMPANY LIMITED
997	ALBASAR INTERNATIONAL FOUNDATION
998	ALCON NIG LTD
999	ALERZO LIMITED
1000	ALEXANDER MARIUS INVESTMENT LIMITED
1001	AL-HAYAT MICROFINANCE BANK LIMITED
1002	AL-HIKMAH UNIVERSITY ILORIN
1003	ALI OMEIZA HOSPITAL
1004	ALKEM NIG LTD
1005	ALL BABIES ARE EQUAL INITIATIVE
1006	ALL ENERGY WEST AFRICA NIGERIA LIMITED
1007	ALL SAINT COLLEGE
1008	ALL WORKERS MICRO-FINANCE BANK LIMITED
1009	ALLIANCE AND GENERAL INSURANCE COMPANY LTD
1010	ALLIANCE FOR INTERNATIONAL MEDICAL ACTION (ALIMA)
1011	ALLIED ATLANTIC DISTILLERIES LIMITED
1012	ALLIED FOOD AND CONFECTIONARY SERVICES LIMITED
1013	ALLIED GAS
1014	ALMU MEMORIAL HOSPITAL LTD
1015	ALPHA MEAD FACILITIES MANAGEMENT SERVICES LIMITED
1016	ALPHA-BETA CONSULTING LIMITED
1017	ALPHABETA SUPPORTS SERVICES LIMITED

1018	AL-QALAM UNIVERSITY KATSINA LTD/GTE
1019	ALRAJHI AVIATION LTD
1020	ALSA PETROCHEMICAL INDUSTRIES LIMITED
1021	ALVAN IKOKU COLLEGE OF EDUCATION
1022	ALVARI CONSULT
1023	AMA ZUMA SERVICES LTD
1024	AMAAK DRY CLEANING & LAUNDRY SERVS. LTD
1025	AMACHAD LIMITED
1026	AMAIGBO COMMUNITY BANK NIGERIA LIMITED
1027	AMAL ENGINEERING AND CONSTRUCTION LIMITED
1028	AMAR MOTORS NIGERIA LIMITED
1029	AMARAVA AGRO PROCESSORS LIMITED
1030	AMARILO PLASTICS LTD.
1031	AMDINI INDUSTRIES LIMITED
1032	AMDY CONSTRUCTIONS COMPANY LIMITED
1033	AMERICAN UNIVERSITY OF NIGERIA
1034	AMESCO TRANSPORT LTD
1035	AMG LOGISTICS (NIG) LIMITED
1036	AMINU IBRAHIM AND COMPANY
1037	AMINU KANO TEACHING HOSPITAL KANO
1038	AMMASCO INTERNATIONAL LIMITED
1039	AMO NICKO NIGERIA LIMITED
1040	AMOULA VENTURES LIMITED
1041	AMOYE COMM. BANK LTD
1042	AMOYE MICROFINANCE BANK (NIG) LIMITED
1043	AMTMAT GLOBAL VENTURES LTD
1044	ANAMBRA IMO RIVER BASIN DEV. AUTHORITY
1045	ANAMBRA STATE HOUSE OF ASSEMBLY
1046	ANAMBRA STATE INTERNAL REVENUE SERVICE
1047	ANAMEC GENERAL SERVICES LIMITED
1048	ANATOLE NURSERY AND PRIMARY SCHOOL

1049	ANATOLIA INTERNATIONAL LIMITED
1050	ANBE NIGERIA LIMITED
1051	ANCHOR DATAWARE SOLUTION LIMITED
1052	ANCHORAGE HOTEL LIMITED
1053	ANCHORIA INVESTMENT AND SECURITIES LTD
1054	ANCHORMED HPITAL
1055	ANCHORSAFE SERVICES LIMITED
1056	ANCILLA CATHOLIC HOSPITAL
1057	ANDELA TALENT ACCELERATOR LIMITED
1058	ANDRE & KARSTEN PROJECT COMPANY LTD
1059	ANGEL FRAGRANCE AND COSMETICS LIMITED
1060	ANGEL SPINNING AND DYEING LTD
1061	ANGELES HOTELS LIMITED
1062	ANIMAL CARE SERVICES KONSULT NIG. LTD.
1063	ANIOCHA COMM BANK LTD
1064	ANNAI LIMITED
1065	ANNUNCIATION SPECIALIST HOSPITAL
1066	ANSAR UD DEEN COLLEGE
1067	ANTIOCH VENTURES LIMITED
1068	AOP ENGINEERING CONSULT LTD
1069	AP OILFIELD SERVICES LIMITED
1070	APEX TRUST MICROFINANCE BANK LTD
1071	APG GLOBAL ASSOCIATES NETWORK LIMITED
1072	APM TERMINALS APAPA LIMITED
1073	APOSTOLIC FAITH SECONDARY SCHOOL
1074	APPLE & PEARS LIMITED
1075	APPZONE LIMITED
1076	APTIS MANAGEMENT PARTNERS LIMITED
1077	AQUAGEM DENTAL CLINIC LTD
1078	AQUARIAN OIL & GAS LIMITED
1079	AQUASHIELD OIL AND MARINE SERVICES LIMITED

1080	AQUILA LOGISTICS LIMITED
1081	ARAB CONTRACTORS (OSMAN AHMED OSMAN) NIGERIA LTD
1082	ARABIC LANGUAGE VILLAGE
1083	ARAMOKO MICROFINANCE BANK LTD
1084	ARAROMI RUBBER ESTATES LIMITED
1085	ARCHWOOD NETWORK LIMITED
1086	ARCO MAINTENANCE AND ENGINEERING LIMITED
1087	ARDENT ENERGY SERVICES LIMITED
1088	AREWA HOTELS DEVELOPMENT LTD.
1089	ARGUNGU GOVERNMENT EDUCATION AUTHORITY
1090	ARIK AIR LIMITED
1091	ARIOSH LIMITED
1092	ARISE PLAZAHOTELS LTD
1093	ARISSET MEDICAL CENTRE AND VENTURES LIMITED
1094	ARISS PLAZA HOTELS LIMITED
1095	ARKSEGO NIGERIA LTD.
1096	ARLINGTON SECURITAS NIGERIA LIMITED
1097	ARM PENSION MANAGERS (PFA) LIMITED
1098	ARM REAL ESTATE INVESTMENT PLC
1099	ARMADA INTL LTD
1100	ARMY DAY JUNIOR SECONDARY SCHOOL EFFURUN
1101	AROMA FOODLAND GLOBAL COMPANY LTD
1102	ARRAYYAN ISLAMIC SCHOOL
1103	ARROW MARINE LTD
1104	ARS NIGERIA LIMITED
1105	ARTEE INDUSTRIES LTD
1106	ARUO MARITIME SERVICES LIMITED
1107	ARVEE INDUSTRIES LIMITED
1108	ASABA ALUMINIUM CO. LTD
1109	ASAHI BRANDS LTD
1110	ASAM MERCHANDISE LIMITED

1111	ASH MERLYN INTERNATIONAL LTD
1112	ASHA MICROFINANCE BANK LIMITED
1113	ASHAKA SERCURITY CO. LTD.
1114	ASHAKACEM PLC
1115	ASHMINA LTD.
1116	ASIA PLASTICS INDUSTRIES LIMITED
1117	ASO RADIO
1118	ASO SAVINGS AND LOANS PLC
1119	ASS OF SENIOR STAFF OF BANKS INSURANCE AND FINANCIAL INSTITUIONS
1120	ASSENE-LABOREX LIMITED
1121	ASSET AND RESOURCE MANAGEMENT COMPANY LTD
1122	ASSIAPLAST LIMITED
1123	ASSO MARITIME SERVICES LTD
1124	ASSOCIATED BUS COMPANY PLC
1125	ASSOCIATED MARINE SERVICES LIMITED
1126	ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH
1127	ASSOCIATION FOR SOCIAL IMPROVEMENT AND ECONOMIC ADVANCEMENT
1128	ASTRA POLARIS MICRO FINANCE BANK LTD
1129	ASUKPE VENTURES LTD
1130	ASWHAN/CHRISTIAN AIDS
1131	ATAKUNMOSA EAST LOCAL GOVERNMENT
1132	ATBUTH BAUCHI
1133	ATF MANAGEMENT SERVICES LTD
1134	ATIAT INVESTMENTS LIMITED
1135	ATIL INVESTMENT LTD
1136	ATINAYI INVESTMENT COMPANY LIMITED
1137	ATLAK INDUSTRIES LIMITED
1138	ATLANTIC HALL SCHOOL
1139	ATOM PLAST LIMITED
1140	ATORJ TECHNOLOGY LIMITED
1141	AUCHI POLY TECHNIC VENTURES LIMITED

1142	AUGUSTINE UNIVERSITY
1143	AURO NIGERIA PRIVATE LIMITED
1144	AUSTOMSON NIG COMPANY LTD
1145	AUTO RAMBO SERVICES LTD.
1146	AVALON INTERCONTINENTAL NIGERIA LIMITED
1147	AVBEG LIMITED
1148	AVICENNA TRADING COMPANY CO. NIGERIA LTD.
1149	AVIDOR OIL AND GAS COMPANY LIMITED
1150	AVISYSTEM NIGERIA LIMITED
1151	AVUENEGBE MICROFINANCE BANK LIMITED
1152	AWALA VENTURES LIMITED
1153	AWALAH HOTELS LTD
1154	AWARITSE NIGERIA LIMITED
1155	AWESOME COLLEGE LIMITED
1156	AXEL ENTERPRISE SYSTEMS LIMITED
1157	AXLES AND CARTAGE LIMITED
1158	AYEDIRE LOCAL GOVERNMENT
1159	AYLESBURY PERSONNEL LIMITED
1160	AYOADE MULTISERVICES LTD
1161	A-Z SUPERSTORES LIMITED
1162	AZIKEL DREDGING NIGERIA LIMITED
1163	AZIKEL GROUP LIMITED
1164	AZMAN OIL AND GAS LIMITED
1165	B & B LIMITED
1166	B AND B LEATHER LIMITED
1167	B. G. TECHNICAL LTD
1168	B.B.K. RESOURCES LTD
1169	B.O.K. CO. LTD.
1170	BA NIGERIA DISTRIBUTION LIMITED
1171	BABCOCK UNIVERSITY
1172	BABLINK RESOURCES LIMITED

1173	BADE UNIK SECONDARY SCHOOL
1174	BAGCO MORPACK NIGERIA LIMITED
1175	BAKER TILLY NIGERIA
1176	BAKLANG CONSULTANTS LIMITED
1177	BALOSH INTEGRATED SERVICES NIG LIMITED
1178	BAMBY CHILDREN MATERNITY HOSPITAL
1179	BAMIDELE DARAMOLA AND CO
1180	BANARLY NIG. LTD.
1181	BANEX INDUSTRIES LIMITED
1182	BANK OF AGRICULTURE LIMITED
1183	BANKERS WAREHOUSE LIMITED
1184	BAPTIST HIGH SCHOOL
1185	BAPTIST HIGH SCHOOL ILARO
1186	BAPTIST HIGH SCHOOL JOS
1187	BAPTIST HOSPITAL
1188	BAPTIST MEDICAL CENTRE
1189	BAPTIST MISSION SCHOOLS
1190	BAPTIST MODEL HIGH SCHOOL
1191	BAPTIST PRESS NIGERIA LIMITED
1192	BARBEDOS CARS LIMITED
1193	BARBEDOS GROUP LIMITED
1194	BARKIN ZINARIYA CONCEPTS LIMITED
1195	BARNAWA COMMUNITY BANK LIMITED
1196	BASF WEST AFRICA LIMITED
1197	BASLE LINE NIG.
1198	BAUCHI FERTILIZER COMPANY
1199	BAY ROYAL INTERNATIONAL LIMITED
1200	BAYERO UNIVERSITY KANO
1201	BAYSCOM ENERGY LIMITED
1202	BAYWOOD CONTINENTAL LTD
1203	BAZE UNIVERSITY LIMITED

1204	BBC PROFESSIONALS
1205	BDO PROFESSIONAL SERVICES
1206	BEACHFRONT INVESTMENT LIMITED
1207	BEACON OF HOPE INITIATIVE
1208	BEAMCO (NIGERIA) LTD.
1209	BEAUTY FAIR LABORATORIES LIMITED
1210	BECKLEY CONSULTING LIMITED
1211	BEIJING CHINESE RESTAURANT LTD
1212	BELANOVA INDUSTRIES LTD
1213	BELLS UNIVERSITY
1214	BEN MEDICAL LABORATORIES LTD
1215	BENDEL ELETORAL COMMISSION
1216	BENE PROJECTI NIGERIA LIMITED
1217	BENIN ELECTRICITY DISTRIBUTION PLC
1218	BENIN OWENA RBDA
1219	BENITA INTERNATIONAL SCHOOL
1220	BENKLINE NIGERIA LIMITED
1221	BENNIE INTERNATIONAL SCHOOL
1222	BENOE INTERNATIONAL LTD.
1223	BENOK CONSOLIDATED LTD
1224	BENSON IDAHOSA UNIVERSITY
1225	BENTAL NIG. LTD
1226	BENUE BREWERY NIG. LTD
1227	BENUE CEMENT COY. PLC
1228	BENUE STATE TEACHING SERVICE BOARD
1229	BERETON MONTESSORI NUR & PRI SCHOOL
1230	BESSIE INTERNATIONAL SCHOOL
1231	BEST GIFT COMPREHENSIVE SCHOOLS
1232	BEST TOBACCO COMPANY LIMITED
1233	BEST-STORE LTD.
1234	BETA COSMETICS MFG COMPANY LTD

1235	BETHANY CHRISTIAN ACADEMY
1236	BETHEL MICROFINANCE BANK LIMITED
1237	BEVPAK NIGERIA LIMITED
1238	BHOJSONS INDUSTRIES PLC
1239	BIASE PLANTATIONS LTD
1240	BIG BOWL COMPANY NIGERIA LIMITED
1241	BIG TREAT PLC
1242	BIGDIST NIGERIA LIMITED
1243	BILAAD REALTY NIGERIA LTD
1244	BINEZ MOTELS LTD
1245	BINGHAM UNIVERSITY TEACHING HOSIPTAL
1246	BINGHAN UNIVERSITY
1247	BIO - ROYAL HOSPITAL LIMITED
1248	BIOCHEMICAL DERIVATIVES LTD
1249	BIOMEDICAL SERVICES CO LTD
1250	BIORESOURCES DEVELOPMENT GROUP LTD
1251	BIRNIN KEBBI LOCAL EDUCATION AUTHORITY
1252	BIS BIAK ENTERPRISES LTD
1253	BISROD FURNITURE CO. LTD.
1254	BITFLUX COMMUNICATIONS LIMITED
1255	BIWATER NIGERIA LIMITED
1256	BLACK HORSE PLASTIC INDUSTRY LTD
1257	BLISS MAZ RESOURCES LIMITED
1258	BLISSTARZ INTERNATIONAL SERVICES LIMITED
1259	BLOOMBREED SCHOOL
1260	BLOOMS ACADEMY LIMITED
1261	BLUE ARROW TSW LIMITED
1262	BLUE MIDAS LIMITED
1263	BLUE-CON SUBSEA LIMITED
1264	BLUEPRINT NEWSPAPERS LIMITED
1265	BLUETIDE NIG LTD

1266	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE ABU
1267	BOATLAN WAREHOUSE NIG LIMITED
1268	BOB OSHODIN FURNITURE LIMITED
1269	BOBO FOOD AND BEVERAGES LIMITED
1270	BODEFOAM INDUSTRIES LTD
1271	BOECKER PUBLIC HEALTH SERVICES LTD
1272	BOISE GLOBAL SERVICES NIG LTD
1273	BOJI-BOJI COMMUNITY BANK NIGERIA LTD.
1274	BOLINGO HOTELS LTD.
1275	BOLIV LIMITED
1276	BOLOU-TORU LOGISTICS & SERVICES LTD
1277	BOLTON-WHITE HOTELS LTD
1278	BOLUWADURO LOCAL GOVERNMENT
1279	BOLY-ROY LIMITED
1280	BOND CHEMICAL INDUSTRY LTD
1281	BONDWELL INSURANCE BROKERS LTD
1282	BONIMAS NIGERIA LIMITED
1283	BOOMTAC GOLD CONCEPT LTD
1284	BORDER COMMUNITY DEVELOPMENT AGENCY
1285	BORGU COMMUNITY BANK NIG LTD
1286	BOUGH RESOURCES NIGERIA LIMITED
1287	BOUYGUES (NIGERIA) LIMITED
1288	BOUYGUES CONSTRUCTION NIGERIA LIMITED
1289	BOVAS & CO LTD
1290	BOWCLOSE NIG LTD
1291	BOWEN CONSULTING LIMITED
1292	BOWEN UNIVERSITY
1293	BOWEN UNIVERSITY TEACHING HOSPITAL
1294	BOWINE INTERNATIONAL SCHOOL LIMITED
1295	BOYIDA SYNERGY LIMITED
1296	BRAHINI ENGINEERING NIGERIA LIMITED

1297	BRAINFIELD SECONDARY SCHOOL
1298	BRAINTREE ENGINEERING CO LTD
1299	BRAND CONCEPT STORES LIMITED
1300	BRAWAL SLUPPING NIG. LTD.
1301	BREEDWELL FEEDS LTD
1302	BRIATEK COMPUTERS NIGERIA LIMITED
1303	BRIDGE ACADEMIES INTERNATIONAL LIMITED
1304	BRIDGE CREDIT LIMITED
1305	BRIDGE END INTL SCHOOL
1306	BRIGHT BROADCASTING LIMITED
1307	BRIGHT BUTTERFLY MANAGEMENT LIMITED
1308	BRIGHTWAY MICRO FINANCE BANK LTD
1309	BRISCOE PROPERTIES LIMITED
1310	BRISTOL PALACE HOTEL LIMITED
1311	BRITISH AMERICAN TOBACCO NIG LTD
1312	BRITISH BROADCASTING CORPORATION NIGERIA LIMITED
1313	BRITISH CANADIAN INTERNATIONAL EDUCATION LIMITED
1314	BRIXPACK INTERNATIONAL LIMITED
1315	BROADRIVER LIMITED
1316	BROLL PROPERTY SERVICES LIMITED
1317	BRONZE AND SOCKETWELLS
1318	BROOKSTONE SCHOOL
1319	BROOKVILLE HOTELS & SUITES LTD
1320	BRUZ-OTUS NIGERIA LIMITED
1321	BSSM NIGERIA LIMITED
1322	BUA CEMENT COMPANY LIMITED
1323	BUA CEMENT PLC
1324	BUA FLOUR MILLS LIMITED
1325	BUA INTERNATIONAL LIMITED
1326	BUA SUGAR REFINERY LIMITED
1327	BUBAYERO MICROFINANCE BANK LIMITED

1328	BUKEN ACADEMY
1329	BUNDLE WALLET TECHNOLOGY LTD
1330	BUREAU OF LOCAL GOVERNMENT STAFF PENSION
1331	BUREAU OF LOCAL GOVT PENSION
1332	BUREAU OF STATE PENSION, DELTA
1333	BUREAU OF STATE PENSIONS
1334	BUREAU OF STATISTICS
1335	BURTECH INDUSTRIES LIMITED
1336	BUSINESS CONTRACTING LTD
1337	BUSOLKAD HONESTY NIGERIA LIMITED
1338	BUTH HEALTH AND ALLIED SERVICES NIGERIA LIMITED
1339	BUTTER STONE INT NUR&PRIMARY SCHOOL
1340	BWARI AREA COUCIL
1341	BWARI LOCAL EDUCATION AUTHORITY
1342	C & I LEASING PLC
1343	C AND M EXCHANGE LIMITED
1344	C F 1 BISTRO NIGERIA LIMITED
1345	C G C (NIGERIA) LTD
1346	C S S GLOBAL INTEGRATED FARMS LTD
1347	C&M LTD
1348	C. O ERONDU & CO
1349	C. WOERMAN NIG LTD
1350	CACTUS INVESTMENT LTD
1351	CAIMAN MERCANTILE COMPANY LIMITED
1352	CAKASA NIG. CO. LTD.
1353	CALABAR PREPARATORY INTERNATIONAL SCHOOL
1354	CALJEZ LIMITED
1355	CALVARY MATERNITY CLINIC
1356	CALYFY NIGERIA ENTERPRISES
1357	CAMEL PAINTS & CHEM. IND. LTD
1358	CAMEY & ROCK PLATFORM LIMITED

1359	CAMSHIP TECHNOLOGIES NIGERIA LIMITED
1360	CANDID OIL SERVICES LIMITED
1361	CANVEST NIG LTD
1362	CAPIC HEXAGON NIGERIA LIMITED
1363	CAPITAL EXPRESS GENERAL INSURANCE LIMITED
1364	CAPITAL OIL LTD
1365	CAPITAL SCIENCE ACADEMY
1366	CAPITOL HILL CLINIC/HOSPITAL
1367	CAPPA & D'ALBERTO LTD.
1368	CAPS FEED LIMITED
1369	CARANDA MANAGEMENT SERVICES LIMITED
1370	CARAWAY FOODS INTERNATIONAL (NIGERIA) LIMITED
1371	CARBON RETAIL LIMITED
1372	CARDIOCARE MEDICAL SERVICES LIMITED
1373	CARE INTERNATIONAL
1374	CARETAKER COMMUNITY BANK NIG LTD
1375	CARMINE ASSAYER LIMITED
1376	CASTLAT NIGERIA LIMITED
1377	CATHEDRAL CHURCH OF OUR SAVIOUR
1378	CATHEDRAL CHURCH OF OUR SAVIOUR JNR SCHOOL
1379	CATHOLIC ARCHDIOCESE OF ABUJA REX CHRISTUS COLLOEGE KUBWA
1380	CATHOLIC COMPREHENSIVE HIGH SCHOOL PANSEKE ABEOKUTA
1381	CATHOLIC DIOCESE OF AWKA
1382	CATHOLIC DIOCESE OF IJEBU ODE
1383	CATHOLIC RELIEF SERVICES NIG
1384	CATHOLIC SECRETARIAT OF NIGERIA
1385	CATILAS RESOURCES LIMITED
1386	CAVERTON HELICOPTERS LIMITED
1387	CBO INSURANCE BROKERS LIMITED
1388	CCC CONSTRUCTION NIGERIA LIMITED
1389	CCECC NIGERIA LIMITED

1390	CCETC OGUA ENERGY LIMITED
1391	CEDAR AIR LIMITED
1392	CEDARCREST HOSPITALS LIMITED
1393	CEEZALI LIMITED
1394	CELLULANT NIGERIA LTD
1395	CEMENT COMPANY OF NORTHERN NIGERIA
1396	CENTRAL BANK OF NIGERIA
1397	CENTRAL BUSINESS TOWERS NIGERIA LIMITED
1398	CENTRAL REALTIES LIMITED
1399	CENTRAL SECURITIES CLEARING SYSTEMS LTD
1400	CENTRE FOR BASIC SPACE SCIENCE NSUKKA
1401	CENTRE FOR GEODEDY GEODYNAMICS TORO BAUCHI
1402	CENTRE FOR INTEGRATED HEALTH PROGRAMS LIMITED
1403	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT ABUJA
1404	CENTRE FOR SPACE TRANSPORT AND PROPULSION LAGOS
1405	CENTRUM CONSTRUCTION LTD
1406	CENTRUM PROPERTIES LIMITED
1407	CENTURY AUTO-ASSEMBLY NIGERIA LIMITED
1408	CENTURY SECURITIES LIMITED
1409	CFAO G I AND DISTRIBUTION LTD
1410	CFAO NIG LTD
1411	CHAD BASIN NATIONAL PARK
1412	CHAD BASIN RBDA
1413	CHALK VALLEY HOTELS LTD.
1414	CHAMPION BREWERIES LTD
1415	CHAMS ACCESS LIMITED
1416	CHAMWOSON ENTERPRISES
1417	CHANELLE MICROFINANCE BANK LIMITED
1418	CHANNEL INCORPORATED LTD
1419	CHANNEL INFORMATION TECHNOLOGY LIMITED
1420	CHAPEL OF THE HEALING CROSS

1421	CHAPEL OF THE LIVING WORD MINISTRIES
1422	CHARLES DALE MEMORIAL INTERNATIONAL SCHOOL LTD
1423	CHARLES WALKER INTERNATIONAL NUR & PRI SCHOOL
1424	CHECKPORT SECURITIES NIG LTD
1425	CHEETAH PRESS LIMITED
1426	CHEKKA GLOBAL DEVELOPMENT LIMITED
1427	CHELLCO INDUSTRIES LIMITED
1428	CHELSEA HOTELS LIMITED
1429	CHELTECH CONSULTANCY SERVICES LTD
1430	CHEMLAP NIGERIA LTD
1431	CHEMSTAR PAINTS INDUSTRY (NIGERIA) LIMITED
1432	CHERRY-G CONSULT LTD
1433	CHI FARMS LIMITED
1434	CHI LIMITED FOUNDATION
1435	CHI LTD.
1436	CHIDAV CONSULT LTD
1437	CHIGZOM NIG LTD
1438	CHILDRENS HOUSE SCHOOL
1439	CHILEWA INVESTMENTS LIMITED
1440	CHINA HARBOUR ENGINEERING COMPANY NIGERIA LIMITED
1441	CHINA UNITY MANUFACTURING CO. LTD.
1442	CHINWENDU HOSPITAL AND MATERNITY LTD
1443	CHITRA KNITTING & WEAVING MANUFACTURING CO. LTD
1444	CHIZOBA HOSPITAL AND MATERNITY
1445	CHIZZY NIGERIA LIMITED
1446	CHOKS VENTURES LIMITED
1447	CHRIS OKOLO & ASSOCIATES
1448	CHRIS TETE NIGERIA LIMITED
1449	CHRISCORD INDUSTRIES NIG LTD
1450	CHRIS-EJIK INTERNATIONAL AGENCIES LIMITED
1451	CHRIS-EJIK PHARMACEUTICALS HEALTHCARE PRODUCTS LTD

1452	CHRIST APOSTOLIC CHURCH
1453	CHRIST APOSTOLIC CHURCH OF GOD MISSION
1454	CHRIST LEAD SCHOOLS
1455	CHRIST THE KING ACADEMY
1456	CHRIST THE KING CATHOLIC CHURCH
1457	CHRIST THE KING CATHOLIC COLLEGE
1458	CHRIST THE KING NURSERY/PRIMARY SCHOOL
1459	CHRIST THE REDEEMER COLLEGE
1460	CHRIST THE REDEEMER'S ACADEMY
1461	CHRIST THE REDEEMER'S SECONDARY SCHOOL
1462	CHRISTIAN COUNCIL PROJECT
1463	CHRISTIAN HEALTH ASSOCIATION OF NIGERIA
1464	CHRISTIAN RURAL AND URBAN DEVELOPMENT ASSOCIATION (CRUDAN)
1465	CHRISTOWER INTERNATIONAL SCHOOLS
1466	CHUKWUEMEKA OKOLI AND ASSOCIATES
1467	CHUKWUNENYE MICRO FINANCE BANK LTD
1468	CHURCH OF GOD MISSION
1469	CHURCH OF GOD MISSION INTERNATIONAL
1470	CHURCHGATE IND. (NIG) LTD.
1471	CHZNEON LTD
1472	CIBI GRANITE NIGERIA LTD
1473	CICO CONSTRUCTION AND LEASING COMPANY LIMITED
1474	CIMA RESOURCES NIGERIA LTD
1475	CISAN INTERNATIONAL LTD.
1476	CITA BULK STORAGE FACILITIES LIMITED
1477	CITITRUST DEVELOPMENT PARTNERS PLC
1478	CITIZENSHIP & LEADERSHIP TRAINING CENTRE (CLTC)
1479	CITY OF KNOWLEDGE ACADEMY LTD
1480	CITYGATE GLOBAL INVESTMENT LIMITED
1481	Civil Service Commission
1482	CIVIL SERVICE COMMISSION EDO STATE

1483	CIVIL SOCIETY FOR THE ERADICATION OF TUBERCULOSIS IN NIGERIA
1484	CLARION SHIPPING WEST AFRICA LIMITED
1485	CLARK COULSON LIMITED
1486	CLAY PRODUCTS LIMITED
1487	CLEAR IMPRESSIONS LIMITED
1488	CLIMAX INSPECTION SERVICES LIMITED
1489	CLINA LABS LTD
1490	CLINIX HEALTH LIMITED
1491	CNPC INTERNATIONAL NIGERIA LTD
1492	CNSSL CONTACT CENTRE LIMITED
1493	COASTAL CONSULTS LIMITED
1494	COBALT INTERNATIONAL SERVICES LTD
1495	COBEF INTERNATIONAL LIMITED
1496	COBRANET LIMITED
1497	COCIN STAFF CHILDREN SCHOOL
1498	COCOA PRODUCTS (ILE-OLUJI) LIMITED
1499	COCOA RESEARCH INSTITUTE IBADAN
1500	CODE OF CONDUCT BUREAU
1501	CODE OF CONDUCT TRIBUNAL
1502	COFFEY NIGERIA LIMITED
1503	COIM 2 BUSINESS LOGISTICS LIMITED
1504	COL. ISA AHMED MEMORIAL SCHOOL
1505	COLEMAN TECH. INDUS. LTD.
1506	COLLEGE AGRICULTURE ISHIAGU/UMUDIKE
1507	COLLEGE OF AGRICULTURE MOORE PLANTATION IBADAN
1508	COLLEGE OF AGRICULTURE, ISHIAGU/UMUDIKE
1509	COLLEGE OF ANIMAL HEALTH IBADAN
1510	COLLEGE OF EDUCATION BILLIRI
1511	COLLEGE OF FORESTRY IBADAN
1512	COLLEGE OF FORESTRY JOS
1513	COLLEGE OF HEALTH TECHNOLOGY

1514	COMBINATION INDUSTRIES NIG. LTD
1515	COMELOT PROPERTIES LIMITED
1516	COMET SHIPPING AGENCIES NIG. LTD.
1517	COMMERCE SERVICES NIGERIA LIMITED
1518	COMMUNICATION NETWORK SUPPORT SERVICES LIMITED
1519	COMMUNITY STAFF SCHOOL
1520	COMPACT MANIFOLD AND ENERGY SERVICES LIMITED
1521	COMPREHENSIVE JUNIOR HIGH SCHOOL IGBODO
1522	CONCERN UNIVERSAL
1523	CONCORD PREPARATORY SCHOOL
1524	CONDUCT GLOBAL NIGERIA LIMITED
1525	CONDUIT RESOURCES LIMITED
1526	CONFERENCE HOTELS LIMITED
1527	CONFIDENCE MICRO FINANCE BANK LTD
1528	CONFLUENCE METAL FABRICATING COMPANY LIMITED
1529	CONSOLIDATED BREWERIES PLC
1530	CONSOLIDATED OIL NIGERIA LTD.
1531	CONSOLIDATED SECURITIES AND INVESTMENT LIMITED
1532	CONSTENG (NIG) LTD.
1533	CONSTRUCTION AND ALLIED TECHNICAL SERVICES LIMITED
1534	CONSUMER HERITAGE VENTURES LTD
1535	CONSUMER LINKS LIMITED
1536	CONSUMER MICROFINANCE BANK LIMITED
1537	CONTACT MARKETING SERVICES LIMITED
1538	CONTACT SOLUTIONS LIMITED
1539	CONTINENTAL BROADCASTING SERVICE LIMITED
1540	CONTINENTAL RESTAURANT
1541	CONTINENTAL TRANSFERT TECHLTD
1542	CONVENANT CHRISTIAN ACADEMY
1543	CONVENANT HOSPITAL AND MATERNITY
1544	CONVENANT UNIVERSITY

1545	COOP SAVINGS AND LOANS LIMITED
1546	CORMAT NIGERIA LTD.
1547	CORONA SCHOOL TRUST COUNCIL
1548	CORONATION REAL ESTATE DEVELOPMENT LTD
1549	CORPORATE AFFAIRS COMMISSION
1550	CORPORATES VIGILS LIMITED
1551	CORRUBOX LIMITED
1552	COSCHARIS MOBILITY LIMITED
1553	COSCHARIS MOTORS LTD
1554	COSCHARIS TECHNOLOGIES LIMITED
1555	COSO SERVICES NIGERIA COMPANY LIMITED
1556	COT - SYN NIGERIA LTD.
1557	COTRID NIGERIA LIMITED
1558	COUGAR SECURITY SERVICES LIMITED
1559	COUNCIL OF REGISTERED BUILDERS OF NIGERIA (CORBON)
1560	COURDEAU CATERING NIGERIA LIMITED
1561	COURT OF APPEAL
1562	COVENANT CHRISTIAN ACADEMY
1563	COVENANT UNIVERSITY SECONDARY SCHOOL
1564	CRAYMOND NIGERIA LIMITED
1565	CREDIT DIRECT LIMITED
1566	CREDITASSIST INVESTMENT LIMITED
1567	CREDITPLUS MICROFINANCE BANK LIMITED
1568	CREED INSURANCE BROKERS LIMITED
1569	CRESCENT MICROFINANCE BANK LIMITED
1570	CRESCENT NURSERY AND PRIMARY SCHOOL
1571	CRESCENT PRIMARY SCHOOL
1572	CRESCENTPILLARS INVESTMENTS LTD
1573	CREVANCE CREDIT LIMITED
1574	CRIDGE NIGERIA LIMITED
1575	CRISPAN SUITES AND EVENT CENTER LIMITED

1576	CRISS CROSS PETROLEUM MARKETING CO
1577	CROSS RIVER MICRO FINANCE BANK LTD
1578	CROSS RIVER NATIONAL PARK
1579	CROSS RIVER RBDA
1580	CROSS RIVER STATE PROPERTY DEV. & INVEST. NIG LTD
1581	CROSS RIVER UNIVERSITY OF TECHNOLOGY
1582	CROWN EXCELLENT SERVICES LIMITED
1583	CROWN FLOUR MILL LIMITED
1584	CRUNCHIES FRIED CHICKEN LIMITED
1585	CRYSTAL GAMING LIMITED
1586	CRYSTAL SPECIALIST HOSPITAL
1587	CUE CLEAN LTD
1588	CUMBERLAND HOTEL LIMITED
1589	CURRENT FOAM INDUSTRIES AND CHEMICALS LIMITED
1590	CUSTOMARY COURT OF APPEAL, FCT ABUJA
1591	CUSTOMER 1ST NIGERIA LIMITED
1592	CUTIX LIMITED
1593	CWAY FOODS AND BEVERAGES NIGERIA LIMITED
1594	CWAY NIGERIA LIMITED
1595	CYBERSPACE LTD
1596	D C DANEK & COMPANY LTD
1597	D. BROWN CONSULTING
1598	D.A.C. ZARIA
1599	DABIS CO. LTD.
1600	DADIN KOWA MICRO FINANCE BANK LTD
1601	DAEWOO ENGINEERING & CONSTRUCTION NIGERIA LIMITED
1602	DAEWOO INTERNATIONAL NIGERIA LIMITED
1603	DAEWOOD NIG LTD
1604	DAI DEVELOPMENT ACTIVITIES INTERNATIONAL LIMITED
1605	DAILY TELEGRAPH PUBLISHING COMPANY LIMITED
1606	DAK TAD MULTISERVICE INVESTMENTS LTD

1607	DAKO MEDICAL CENTRE LIMITED
1608	DALTRADE (NIGERIA) LIMITED
1609	DAMI CLINIC AND MATERNITY
1610	DAMIEN FOUNDATION
1611	DAMOG NIGERIA LIMITED
1612	DAN INDUSTRIES LIMITED
1613	DAN MODI FARMS LTD
1614	DAN ODIETE AND COMPANY
1615	DANA AIRLINES LIMITED
1616	DANA DRUGS LIMITED
1617	DANA ELECTRONICS LTD
1618	DANA GROUP OF COMPANES LTD
1619	DANA MOTORS LTD
1620	DANA PHARMACEUTICALS LIMITED
1621	DANA PLAST LIMITED
1622	DANA STEEL COMPANY LTD
1623	DANAKOLAM NIGERIA LIMITED
1624	DANBO INTL SCHOOL
1625	DANCOM TECHNOLOGIES LIMITED
1626	DANGOTE AGRO SACKS LIMITED
1627	DANGOTE CHEMICAL COMPANY LTD
1628	DANGOTE FERTILIZER LIMITED
1629	DANGOTE FLOUR MILLS
1630	DANGOTE GENERAL TEXTILE PRODUCTS LTD
1631	DANGOTE INDUSTRIES LTD
1632	DANGOTE NIGERIA LTD.
1633	DANGOTE NOODLES LIMITED
1634	DANGOTE OIL REFINING COMPANY LIMITED
1635	DANGOTE PROCESSING MILLS
1636	DANGOTE SINOTRUK WEST AFRICA LIMITED
1637	DANGOTE SUGAR REFINERY PLC

1638	DANGOTE TRANSPORT AND LEASING COY LTD
1639	DANIFIT CREATION COMPANY
1640	DANISH REFUGEE COUNCIL (DRC)
1641	DANTATA & SAWOE CONSTRUCTION COMPANY LIMITED
1642	DANTATA&SAWOECONSTRUCTIONCOMPANYLIMITED
1643	DARACH ASSOCIATE AND MARKETING CONSULTING NIGERIA LIMITED
1644	DARAJU INDUSTRIES LIMITED
1645	DATA INFOSEC CONSULT LTD
1646	DATUM CONSTRUCTION LTD
1647	DAVINOF NIGERIA LIMITED
1648	DAVODANI MICROFINANCE BANK LIMITED
1649	DAY WATERMAN COLLEGE
1650	DAYCORP UNIVERSAL LIMITED
1651	DAYSTAR CHRISTIAN CENTRE
1652	DBN CONSTRUCTION
1653	DCM HEAVY EQUIPMENT PARTS AND SUPPLIES LIMITED
1654	DE REAL PEOPLE FINANCE LIMITED
1655	DEAR PRINCE NIG LTD
1656	DECENCY CLEANING SERVICES AND DRY CLEANERS LTD
1657	DECENT BAG INDUSTRIES LTD
1658	DECIMAL FOUNDATION SCHOOL LTD
1659	DECISION ENGINEERING LTD
1660	DE-CROWN WEST AFRICA COMPANY LIMITED
1661	DEEP COVER GUARDS LTD
1662	DEEPDRILL OIL FIELD SERVICES OVERSEAS LIMITED
1663	DEEPER CHRISTIAN LIFE MINISTRY
1664	DEEPER LIFE HIGH SCHOOL
1665	DEEWAI ASSOCIATES LIMITED
1666	DEFENCE HEALTH MAINTENANCE LIMITED
1667	DELKO HOLDINGS NIG LIMITED
1668	DELO NIG. LTD.

1669	DELOG NIGERIA LIMITED
1670	DELONY PETROLEUM LIMITED
1671	DELTA SENIOR SECONDARY SCHOOL WARRI@STDTSCH00739
1672	DELTA AFRIK ENGINEERING LTD
1673	DELTA BUILDING SOCIETY COMPANY LTD
1674	DELTA HOSPITAL AND MATERNITY
1675	DELTA JUNIOR SECONDARY SCHOOL WARRI
1676	DELTA MARINE OIL SERVICES NIG. LTD
1677	DELTA STATE INDEPENDENT ELECTORAL COMMISSION (DSIEC)
1678	DELTA TRANSPORT COMPANY LIMITED
1679	DELTA TRANSPORT SERVICES LTD.
1680	DELTATEK ENGINEERING LTD
1681	DELTATEK MARINE SERVICES LIMITED
1682	DEMONSTRATION SCHOOL LIMITED
1683	DEMONSTRATION SECONDARY SCHOOL
1684	DENIS HOTEL LIMITED
1685	DENTAL TECHNOLOGISTS REGISTRATION BOARD
1686	DENTAL THERAPISTS REG. BOARD
1687	DENZ AND COMPANY
1688	DEO GRATIAS NIGERIA LIMITED
1689	DEPARTMENT OF PETROLEUM RESOURCES
1690	DERIL ACADEMY
1691	DESCASIO LIMITED
1692	DESICON ENGINEERING LIMITED
1693	DESK & DESK DYNAMIC CONCEPT LTD
1694	DESTINY CARGO NIGERIA LIMITED
1695	DESTINY DAUGHTERS INITIATIVE OF NIGERIA
1696	DESTINY MARINE AND SHIPPING COMPANY LIMITED
1697	DEVASTER RESOURCES VENTURES
1698	DEVELOPEMENT EXCHANGE CENTRE
1699	DEVELOPMENT GOVERNANCE INTERNATIONAL CONSULT LTD

1700	DEVELOPMENT GOVERNANCE INTERNATIONAL FOUNDATION LTD/GTE
1701	DEVELOPMWNT EXCHANGE CENTRE
1702	DEXTEROUS DE-CON CONSULTING LIMITED
1703	DEZERN NIGERIA LIMITED
1704	DG-UNITED FOODS INDUSTRIES
1705	DIALOGUE RECONCILIATION AND PEACE CENTRE CATHOLIC ARCHDIOCESE OF JOS
1706	DIAMOND BANK PLC
1707	DIAMOND SECURITY HOLDINGS NIG LTD
1708	DIAMONDS PRIVATE SCHOOL
1709	DICK ROYAL LTD
1710	DICK YOKO ENGINEERING COMPANY
1711	DIETAMS INTERNATIONAL SCHOOLS
1712	DIOCESE OF BENIN
1713	DIOCESE OF KWARA ANGLICAN COMMUNION
1714	DIPLOMAT TRAVELS AND TOURISM AGENCY NIG. LTD.
1715	DIPLOMATS INTERNATIONAL SCHOOL
1716	DIRECTORATE FOR TECH. COOPERATION IN AFRICA (DTCA)
1717	DIRTFREE LIMITED
1718	DISTELL WINES AND SPIRITS NIGERIA LIMITED
1719	DIVCON ENGINEERING LIMITED
1720	DIVERSITY TALENT MANAGEMENT LIMITED
1721	DIVINE CONTACT AND PROGRESS INTERNATIONAL SERVICES LIMITED
1722	DIVINE HERITAGE NURSERY AND PRIMARY SCHOOL
1723	DIVINE INTERNATIONAL COLLEGE
1724	DIVINE MERCY SEC.SCHOOL
1725	DIVINE PATTERN EDUCATION CENTRE
1726	DIVINES KIDDIES NURSERY AND PRIMARY SCHOOL
1727	DN MEYER PLC
1728	DO II DESIGNS LIMITED
1729	DODGESTER LIMITED
1730	DOHENEY SERVICES LIMITED

1731	DOIL VENTURE SERVICES LIMITED
1732	DOMA EDUCATION DEVELOPMENT FOUNDATION
1733	DOMA INDUSTRIES LIMITED
1734	DOMITECH ENGINEERING SERVICES LIMITED
1735	DON KAY HOTEL AND LEISURES LIMITED
1736	DONPARKER GENERAL ENTERPRISES LIMITED
1737	DONUSULU BROTHERS NIG. LTD.
1738	DOPS PRODUCTS LTD
1739	DORBEN MICROFINANCE BANK LIMITED
1740	DORI CONSTRUCTION & ENGINEERING NIG LTD
1741	DOSU FATOKUN AND CO
1742	DOUAIHY FOR WOOD INTERNATIONAL LIMITED
1743	DOV GLOBAL SERVICES LIMITED
1744	DOVELAND INTERNATIONAL SCHOOL LIMITED
1745	DOVER ENGINEERING LIMITED
1746	DOWEN COLLEGE LAGOS
1747	DOWOG COMMERCIAL ENTERPRISES LIMITED
1748	DR AKINSOLA FUNTO HOSPITAL & MATERNITY
1749	DR. SOYEMI SECONDARY SCHOOL
1750	DRIVING SOLUTION (NIGERIA) LIMITED
1751	DTE MANAGEMENT SERVICES
1752	DUBRI INVESTMENTS LTD.
1753	DUBRI OIL COMPANY LTD
1754	DUEMAN CHEMICALS LTD
1755	DUFIL PRIMA FOODS LTD
1756	DUKE TOWN SECONDARY SCHOOL
1757	DUN & BRADSTREET NIGERIA LIMITED
1758	DUNAMIS DIAGNOSTIC SERVICES
1759	DUNAMIS INTERNATIONAL GOSPEL CENTRE
1760	DUNAMIS INTERNATIONAL SCHOOLS LIMITED
1761	DUPMOS GROUP OF SCHOOLS

1762	DURANTE FISH INDUSTRIES LIMITED
1763	D-WELL ENGINEERING NIGERIA LIMITED
1764	E TOP NIGERIA LIMITED
1765	E. B. H GRANITE LIMITED
1766	E.L.I. SECURITY COMPANY LTD
1767	EAGLE TRANSPORT COMPANY LIMITED
1768	EARLY BIRDS RESOURCES LIMITED
1769	EASTERN GARDEN CHINESE RESTAURANT LTD
1770	EASTERN METALS LIMITED
1771	EASTERN NIGERIA MEDICAL CENTRE
1772	EASTERN NIGERIA UNION MISSION
1773	EASTERN PALM UNIVERSITY
1774	EASTERN PREMIER FEED MILLS LIMITED
1775	EASTLEY PARK LIMITED
1776	EASYLINE SEATRADE LIMITED
1777	EAT N GO LIMITED
1778	EAUXWELL NIGERIA LTD
1779	EBEDI COMMUNITY BANK
1780	EBENEZER & ESPECIAL MONTESSORI SCHOOLS LIMITED
1781	EBENEZER NUSERY & PREPARATORY SCHOOL
1782	EBENEZER SECONDARY SCHOOL
1783	EBIDISEABOFA NIGERIA LTD
1784	EBONYI STATE UNIVERSITY
1785	ECOBANK NIGERIA PLC
1786	ECONOMIC & FINANCIAL CRIMES COMMISSION
1787	ECOSTY IMPEX LTD
1788	ECWA EYE HOSPITAL
1789	EDDYNCO NIG. LIMITED
1790	EDEN HOTELS LTD
1791	EDENRAY 212 LTD
1792	EDGE RECRUITER NIGERIA LIMITED

1793	EDGEBASE TECHNOLOGIES LIMITED
1794	EDGERLEY MEMORIAL GIRLS SCHOOL
1795	EDIBLE CREATIONS LTD
1796	EDO CEMENT COMPANY LTD
1797	EDO CITY TRANSPORT LIMITED
1798	EDO STATE INTERNAL REVENUE SERVICE
1799	EDO STATE OIL & GAS PRODUCING AREAS DEVELOPMENT COMMISSION (EDSOGPADEC)
1800	EDON NIGERIA LIMITED
1801	EDUCARE CHOSEN HGH SCHOOL
1802	EDUCARE PRIVATE SCHOOL
1803	EDYSMART NIGERIA LIMITED
1804	EFEREBO OBO ENTERPRISES
1805	EFFORTSWILL SCHOOLS
1806	EFONGE CHAN NIG LTD
1807	EGBA COMMUNITY BANK OF NIG LTD
1808	EGBE MICROFINANCE BANK NIGERIA PLC
1809	EGBEDORE LOCAL GOVERNMENT
1810	EGBIN POWER PLC
1811	EGWAFIN MICROFINANCE BANK LIMITED
1812	E-HEALTH NIGERIA LIMITED
1813	EHOR MICRO FINANCE BANK LTD
1814	EJU'S GLOBAL ENERGY LTD
1815	EKERIPIA VENTURES
1816	EKIMOGUN COMMUNITY BANK NIG LTD
1817	EKITI STATE PENSION COMMISSION
1818	EKITI STATE UNIVERISTY TEACHING HOSPITAL
1819	EKITI STATE UNIVERSITY ADO EKITI
1820	EKITI STATE UNIVERSITY TEACHING HOSPITAL
1821	EKO EJEMBI EKO & ASSOCIATES
1822	EKO ELECTRICITY DISTRIBUTION PLC
1823	EKO MAINTENANCE LIMITED

1824	EKO PEARL NIGERIA LIMITED
1825	EKO SUPREME RESOURCES NIGERIA LIMITED
1826	EKO UTILITIES NIGERIA LIMITED
1827	EKONDO COMMUNITY BANK CALABAR
1828	EKSU MICROFINANCE BANK LTD
1829	EL - JAIZ INVESTMENTS & SERVICES LIMITED
1830	EL GRUPE NIGERIA LIMITED
1831	EL TOTUOMA INTERNATIONAL SERVICES LTD
1832	EL-AMIN INTERNATIONAL SCHOOL
1833	EL-AMIN NIGERIA
1834	ELBE PHARMACY NIGERIA LIMITED
1835	ELDOMIRA JACKETED TANKS LIMITED
1836	ELEKTRINT (NIGERIA) LTD.
1837	ELEME PETROCHEMICAL COMPANY LIMITED
1838	EL-HAGE A. INDUSTRIES LTD
1839	ELIAS INTERNATIONAL SCHOOLS LIMITED
1840	ELIN OIL SERVICES LIMITED
1841	ELION HOUSE LIMITED
1842	ELIZADE NIG LTD
1843	ELMOYO GLOBAL CONCEPTS LTD
1844	ELSHADDAI FARMS INTEGRATED SERVICES LIMITED
1845	ELSHCON NIGERIA LIMITED
1846	ELVIS GARDEN HOTELS LTD
1847	ELYSAR RESTAURANT
1848	EMANOJ INTERNATIONAL LIMITED
1849	EMBASSY OF ECUADOR
1850	EMC TERMINAL LTD
1851	EMCHA LIMITED
1852	EMDOREST NIGERIA LIMITED
1853	EMEL PROJECT SOLUTIONS LTD
1854	EMENITE LIMITED EMENE ENUGU

1855	EMERALD FOOD AND BEVERAGE COY LTD
1856	EMERGING MARKETS TELECOMMUNICATION SERVICES LTD
1857	EMGE RESOURCES LTD
1858	EMINENT HIGHLIFE LTD
1859	EMMANUEL CHUKWUMA OHUMAGHO (ECO) VENTURES NIG LTD
1860	EMMANUEL INTERNATIONAL COLLEGE
1861	EMOS BEST INDUSTRIES LTD
1862	EMSEE SHIPPING LINE LTD
1863	EMTAG NIGERIA LIMITED
1864	EMVAL NIG. LTD
1865	EMZOR PHARMACEUTICAL INDUSTRIES LIMITED
1866	ENCAPSULATE NIGERIA LIMITED
1867	ENDURE IDEA SERVICES
1868	ENEDE MICROFINANCE BANK LIMITED
1869	ENERGO- NIGERIA LIMITED
1870	ENERGY COMMISSION & OTHER ENERGY CENTRES
1871	ENG RYPAC LIMITED
1872	ENGHUAT INDUSTRIES LIMITED
1873	ENGIE FENIX NIGERIA LIMITED
1874	ENHANCING FINANCIAL INNOVATION & ACCESS LTD/GTE
1875	ENIBE BROTHERS IND LTD
1876	ENINA GROUP OF SCHOOLS
1877	ENKAY (NIG) INDUSTRIES LTD.
1878	ENKAY PLASTICS LTD.
1879	ENPLAN GROUP LTD
1880	ENS CATERING AND SUPERMARKET LIMITED
1881	ENTECH DYNAMICS LIMITED
1882	ENTERPRISE TRANSPORT AND LOGISTICS LIMITED
1883	ENUGU ELECTRICITY DISTRIBUTION PLC
1884	ENUGU EYE CLINIC
1885	ENUGU RETAILMENT CENTRE LTD

1886	EQUIP. LEASING ASSO. OF NIGERIA LTD
1887	EQUITY ASSURANCE PLC
1888	EQUITY CAPITAL SOLUTIONS LIMITED
1889	EQUITY RESORT HOTEL LIMITED
1890	ERISCO FOODS PROCESSING LIMITED
1891	ERNEST O ABEGBE AND CO (CHARTERED ACCOUNTANTS)
1892	ERUWA COMMUNITY BANK NIG LTD
1893	ES ASSOCIATES LIMITED
1894	ESAN MICROFINANCE BANK LIMITED
1895	ESINMON NIGERIA COMPANY
1896	ESL SECURITIES LIMITED
1897	ESMARK LTD
1898	ESO E MICROFINANE BANK LTD
1899	ESSENCE INTERNATIONAL SCHOOL
1900	ESSENTIAL PLASTIC TARPAULIN INDUSTRIES LIMITED
1901	ESSI SENIOR COLLEGE III WARRI
1902	ESSIL TECHNICAL SERVICES
1903	ESSLIBRA LIMITED
1904	EST MASTER CONSTRUCTION NIGERIA LIMITED
1905	ESTEEM INTERNATIONAL SCHOOL LIMITED
1906	ESTYMOL OIL SERVICES LIMITED
1907	ETA-NOEL LIMITED
1908	ETAZUMA MINING & INDUSTRIES LTD
1909	ETCO ENG. & TECHNICAL CO. LTD
1910	ETCON NIGERIA LIMITED
1911	ETHIOPE WEST LOCAL GOVERNMENT COUNCIL OGHARA
1912	ETHIOPIA
1913	ETHIOPIAN AIRLINES ENTERPRISES
1914	ETOPO ENERGY PLC
1915	ETRANZACT INTERNATIONAL LIMITED
1916	EUCCHARISTIC (THE) HEART OF JESUS SISTERS CONGREGAT

1917	EUCCHARISTIC HEART OF JESUS MODEL COLLEGE
1918	EUDCATIONAL COO SOCIETY LTD
1919	EUREKA ENGINEERING NIGERIA
1920	EURO MEGA ATLANTIC NIGERIA LIMITED
1921	EURO PRODUCTS LTD
1922	EURO TECH ALUMINIUM LTD
1923	EUROCHEMCO VENTURES LIMITED
1924	EUROLINK CONSULTING LTD
1925	EVA-GREEN VENTURES LIMITED
1926	EVANGELICAL CHURCH OF WEST AFRICA
1927	EVANS INDUSTRIES LIMITED
1928	EVANS MEDICAL PLC
1929	EVANS THERAPEUTICS LTD
1930	EVER INCREASING WORD MINISTRY
1931	EVERCARE HOSPITAL LEKKI LIMITED
1932	EVERLY UNITED ASSOCIATES LIMITED
1933	EVERYDAY GROUP OF COMPANY
1934	EVOMEC GLOBAL SERVICES LTD
1935	EWALEN CORPORATE AND IMAGE SERVICES NIG. LTD
1936	EWEKORO
1937	EXCEL KIDDZ FOUNDATION
1938	EXCELLENCE COMMUNITY EDUCATION WELFARE SCHEME LTD/GTE
1939	EXECUJET AVIATION NIGERIA LIMITED
1940	EXPRESS PORTFOLIO SERVICES LIMITED
1941	EXTOL SECURITY SERVICES LIMITED
1942	EYOP INDUSTRIES LIMITED
1943	F. K. CONSTRUCTION COMPANY LTD
1944	F.C JUNIOR NIGERIA LTD
1945	F.G.C BAUCHI
1946	F.G.C MAIDUGURI
1947	F.G.C WARRI

1948	F.G.C YOLA
1949	F.G.C. (BOYS) GARKI
1950	F.G.C. IKIRUN
1951	F.G.C. IKOT EKPENE
1952	F.G.C. JOS
1953	F.G.C. KADUNA
1954	F.G.C. KEFFI
1955	F.G.C. KWALI
1956	F.G.C. OKIGWE
1957	F.G.C. OKPOSI
1958	F.G.C. PORT-HARCOURT
1959	F.G.C. PORTISKUM
1960	F.G.C. SOKOTO
1961	F.G.C. UGWOLAWO
1962	F.G.C. ZARIA
1963	F.G.G.C CALABAR
1964	F.G.G.C. ABAJI
1965	F.G.G.C. ANKA
1966	F.G.G.C. BIDA
1967	F.G.G.C. NEW BUSSA
1968	F.S.C OGOJA
1969	F.S.C. SOKOTO
1970	F.S.T.C. USI-EKITI
1971	F.T.C. IKARE
1972	F.T.C. LASSA
1973	F.T.C. OROZO
1974	F.T.C. YABA
1975	FAAN
1976	FADA-B O & G MARITIME LTD
1977	FAHID DAYEKH & COMPANY LIMITED
1978	FAIDAH NURSERY AND PRIMARY SCHOOL

1979	FAIRSTAY INVESTMENTS LTD
1980	FAITH ACADEMY
1981	FAITH ACADEMY LTD
1982	FAITH ACADEMY SECONDARY SCHOOL
1983	FAITH COMPREHENSIVE INTERNATIONAL SECONDARY SCHOOL
1984	FAITH MEDICAL DIAGNOSTIC CENTRE (NIG) LTD
1985	FAITH MEDICAL MEDIPLEX HOSPITAL
1986	FAITH MEDIPLEX HOSPITAL
1987	FALZAL SECURITY GUARDS LIMITED
1988	FAMILY HEALTH INTERNATIONAL NIGERIA
1989	FAMILY MINISTRIES INTERNATIONAL (AFRICA)
1990	FAR EAST PAINT LUSTRE AND INK INDUSTRY LIMITED
1991	FAREAST IMPERIAL BRANDS NIGERIA LIMITED
1992	FAREAST MERCHANTILE COY LTD
1993	FARMEX MEYER LTD
1994	FAS AGRO INDUSTRIAL COMPANY LIMITED
1995	FASAPILLARS LIMITED
1996	FASU RESOURCES LIMITED
1997	FATA TRADING COMPANY LIMITED
1998	FATGBEMS PETROLEUM COMPANY LIMITED
1999	FATIMA MODEL SCHOOLS LIMITED
2000	FATIMA SCHOOL JOS
2001	FATMAK INTERNATIONAL LIMITED
2002	FAZAL NIG. LTD
2003	FBN LIFE ASSURANCE LIMITED
2004	FCDA
2005	FCT COLLEGE OF EDUCATION ZUBA
2006	FCT HEALTH AND HUMAN SERVICES
2007	FCT HOSPITAL MANAGEMENT BOARD
2008	FCT PENSION BOARD
2009	FCT PRIMARY EDUCATION BOARD

2010	FCT SECONDARY EDUCATION BOARD
2011	FCT WATER BOARD
2012	FCT-IRS FEDERAL CAPITAL TERRITORY INTERNAL REVENUE SERVICE
2013	FED.SPECILIST HOSP. GWAGWALADA
2014	FEDAN INVESTMENTS LIMITED
2015	FEDERAL AIRPORT AUTHORITY OF NIGERIA (FAAN)
2016	FEDERAL CAPITAL TERRITORY
2017	FEDERAL CAPITAL TERRITORY - MAIN MINISTRY
2018	FEDERAL CAPITAL TERRITORY EDUCATION RESOURCES CENTRE
2019	FEDERAL CAPITAL TERRITORY HOSPITAL MANAGEMENT BOARD
2020	FEDERAL CAPITAL TERRITORY PENSION BOARD
2021	FEDERAL CAPITAL TERRITORY SECONDARY EDUCATION BOARD
2022	FEDERAL CAPITAL TERRITORY WATER BOARD
2023	FEDERAL CHARACTER COMMISSION
2024	FEDERAL CIVIL SERVICE COMMISSION
2025	FEDERAL COLLEGE OF AGRICULTURE DADINKOWA
2026	FEDERAL COLLEGE OF AGRICULTURE, DADINKOWA
2027	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) AKOKA
2028	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) BICHI
2029	FEDERAL COLLEGE OF EDUCATION ABEOKUTA
2030	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU
2031	FEDERAL COLLEGE OF EDUCATION GOMBE
2032	FEDERAL COLLEGE OF EDUCATION GUSAU
2033	FEDERAL COLLEGE OF EDUCATION KANO
2034	FEDERAL COLLEGE OF EDUCATION KATSINA
2035	FEDERAL COLLEGE OF EDUCATION KOTANGORA
2036	FEDERAL COLLEGE OF EDUCATION MODEL SECONDARY SCHOOL
2037	FEDERAL COLLEGE OF EDUCATION OBUDU
2038	FEDERAL COLLEGE OF EDUCATION OKENE
2039	FEDERAL COLLEGE OF EDUCATION OMOKU
2040	FEDERAL COLLEGE OF EDUCATION OYO

2041	FEDERAL COLLEGE OF EDUCATION PANKSIN
2042	FEDERAL COLLEGE OF EDUCATION POTISKUM
2043	FEDERAL COLLEGE OF EDUCATION UMUNZE
2044	FEDERAL COLLEGE OF EDUCATION ZARIA
2045	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY KURU
2046	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWER
2047	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWER
2048	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECH
2049	FEDERAL COLLEGE OF VETERINARY & MEDICAL LAB. TECHN
2050	FEDERAL COURT OF APPEAL
2051	FEDERAL FIRE SERVICE
2052	FEDERAL GOVERNMENT COLLEGE OKPOSI
2053	FEDERAL GOVERNMENT COLLEGE SOKOTO
2054	FEDERAL GOVERNMENT COLLEGE WARRI
2055	FEDERAL GOVERNMENT GIRLS' COLLEGE AKURE
2056	FEDERAL HIGH COURT OF NIGERIA
2057	FEDERAL HOUSING AUTHORITY
2058	FEDERAL HOUSING LOANS BOARD
2059	FEDERAL INLAND REVENUE SERVICE
2060	FEDERAL JUDICIAL SERVICE COMMISSION
2061	FEDERAL MEDICAL CENTRE ABEOKUTA
2062	FEDERAL MEDICAL CENTRE ASABA
2063	FEDERAL MEDICAL CENTRE BAUCHI STATE
2064	FEDERAL MEDICAL CENTRE BAYALSA STATE
2065	FEDERAL MEDICAL CENTRE BIDA
2066	FEDERAL MEDICAL CENTRE EBUTE-META
2067	FEDERAL MEDICAL CENTRE GASAU ZAMFARA
2068	FEDERAL MEDICAL CENTRE GOMBE
2069	FEDERAL MEDICAL CENTRE IDO EKITI
2070	FEDERAL MEDICAL CENTRE JIGAWA STATE
2071	FEDERAL MEDICAL CENTRE KATSINA

2072	FEDERAL MEDICAL CENTRE KEBBI STATE
2073	FEDERAL MEDICAL CENTRE KOGI STATE
2074	FEDERAL MEDICAL CENTRE MAKURDI
2075	FEDERAL MEDICAL CENTRE NASSARAWA STATE
2076	FEDERAL MEDICAL CENTRE OWO
2077	FEDERAL MEDICAL CENTRE TARABA STATE
2078	FEDERAL MEDICAL CENTRE UMUAHIA
2079	FEDERAL MEDICAL CENTRE UYO
2080	FEDERAL MEDICAL CENTRE YOLA ADAMAWA
2081	FEDERAL MEDICAL CENTRE, ABEOKUTA
2082	FEDERAL MEDICAL CENTRE, ASABA
2083	FEDERAL MEDICAL CENTRE, GASAU ZAMFARA
2084	FEDERAL MEDICAL CENTRE, JIGAWA STATE
2085	FEDERAL MEDICAL CENTRE, NASSARAWA STATE
2086	FEDERAL MEDICAL CENTRE, NGURU
2087	FEDERAL MEDICAL CENTRE, TARABA STATE
2088	FEDERAL MEDICAL CENTRE, YENAGOA
2089	FEDERAL MINISTRY OF SPECIAL DUTIES
2090	FEDERAL MINISTRY OF TRADE AND INVESTMENT
2091	FEDERAL NEUROPSYCHIATRIC HOSPITAL
2092	FEDERAL OFFICE OF STATISTICS
2093	FEDERAL POLYTECHNIC ADO-EKITI
2094	FEDERAL POLYTECHNIC AUCHI
2095	FEDERAL POLYTECHNIC AYEDE
2096	FEDERAL POLYTECHNIC BAUCHI
2097	FEDERAL POLYTECHNIC BIDA
2098	FEDERAL POLYTECHNIC DAMATURU
2099	FEDERAL POLYTECHNIC DAURA
2100	FEDERAL POLYTECHNIC EDE
2101	FEDERAL POLYTECHNIC ILARO
2102	FEDERAL POLYTECHNIC ILE-OLUJI

2103	FEDERAL POLYTECHNIC KALTUNGO GOMBE STATE
2104	FEDERAL POLYTECHNIC KAURA NAMODA
2105	FEDERAL POLYTECHNIC MUBI
2106	FEDERAL POLYTECHNIC NASARAWA
2107	FEDERAL POLYTECHNIC NEKEDE
2108	FEDERAL POLYTECHNIC NEKEDE MICROFINANCE BANK LTD
2109	FEDERAL POLYTECHNIC OFFA
2110	FEDERAL POLYTECHNIC OIL AND GAS BONNY ISLAND
2111	FEDERAL POLYTECHNIC U/AFIKPO
2112	FEDERAL POLYTECHNIC WANNUNE
2113	FEDERAL POLYTECHNIC, AUCHI@PU000032E015
2114	FEDERAL POLYTECHNIC, BIDA
2115	FEDERAL POLYTECHNIC, NEKEDE
2116	FEDERAL POLYTECHNIC, OFFA
2117	FEDERAL POLYTHENIC BALI
2118	FEDERAL RADIO CORPORATION OF NIGERIA
2119	FEDERAL ROAD MAINTAINANCE AGENCY
2120	FEDERAL ROAD SAFETY COMMISSION
2121	FEDERAL SCHOOL OF DENTAL TECHNOLOGY
2122	FEDERAL SCHOOL OF MEDICAL LAB JOS
2123	FEDERAL SCHOOL OF MEDICAL LAB, JOS
2124	FEDERAL SCHOOL OF PHYSIOTHERAPY KANO
2125	FEDERAL SCIENCE AND TECHNICAL COLLEGE DAYI
2126	FEDERAL SCIENCE COLLEGE
2127	FEDERAL STAFF HOSPITAL APO-ABUJA
2128	FEDERAL STAFF HOSPITAL ASOKORO
2129	FEDERAL STAFF SCHOOL
2130	FEDERAL TEACHING HOSPITAL ABAKALIKI
2131	FEDERAL TEACHING HOSPITAL KATSINA
2132	FEDERAL TEACHING HOSPITAL, ABAKALIKI
2133	FEDERAL TRAINING CENTERS (6NOS)

2134	FEDERAL UNIVERSITY BIRNIN KEBBI
2135	FEDERAL UNIVERSITY DUTSE
2136	FEDERAL UNIVERSITY DUTSIN-MA
2137	FEDERAL UNIVERSITY GASHUA YOBE
2138	FEDERAL UNIVERSITY GUSAU
2139	FEDERAL UNIVERSITY KASHERE
2140	FEDERAL UNIVERSITY LAFIA
2141	FEDERAL UNIVERSITY LOKOJA
2142	FEDERAL UNIVERSITY NDUFU ALIKE
2143	FEDERAL UNIVERSITY OF HEALTH SCIENCES OTUKPO
2144	FEDERAL UNIVERSITY OF HEALTH SCIENCES, AZARE
2145	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE
2146	FEDERAL UNIVERSITY OF TECHNOLOGY MINNA
2147	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI
2148	FEDERAL UNIVERSITY OF TECHNOLOGY YOLA
2149	FEDERAL UNIVERSITY OTUOKE
2150	FEDERAL UNIVERSITY OYE EKITI
2151	FEDERAL UNIVERSITY WUKARI
2152	FEDERATED STEEL MILLS LIMITED
2153	FEDERATION OF CONSTRUCTION INDUSTRIES
2154	FEDEX (RED STAR EXPRESS) LIMITED
2155	FEDREAL HOUSING AUTHORITY
2156	FEJUDAM SERVICES LTD
2157	FELAMOK INTEGRATED CONTINENTAL SERVICES LIMITED
2158	FELICO INDUSTRY LTD
2159	FELIX OKAKA NIGERIA LIMITED
2160	FELLOWSHIP BAPTIST HIGH SCHOOL
2161	FEMAZ MICROFINANCE BANK LIMITED
2162	FEMI ATOYEBI AND CO
2163	FENOG ELECTRICAL ENGR. PROJECT NIG. LTD
2164	FEPMOT NIGERIA LIMITED

2165	FERTILIZER AND CHEMICALS LIMITED
2166	FESTO AUTOMATION LIMITED
2167	FFORDIAC ENGINEERING CO LIMITED
2168	FGGC EZZAMGBO
2169	FHA HOMES LIMITED
2170	FIBERONE BROADBAND LIMITED
2171	FIDELITY BANK PLC
2172	FIDELITY ENGINEERING CO. LTD.
2173	FIDELITY FINANCE COMPANY LIMITED
2174	FILTERLAND INDUSTRIES LIMITED
2175	FINA WHITE HOUSE HOTEL LTD
2176	FINAB NIGERIA LIMITED
2177	FINANCIAL AND INVESMENT SERVICES LTD.
2178	FINE CHEMICALS NIGERIA LTD
2179	FIRMUS INTERGRATED RESOURCES
2180	FIRST ADASA GROUP LTD
2181	FIRST BANK OF NIGERIA PLC
2182	FIRST BAPTIST CHURCH
2183	FIRST BAPTIST NURSERY AND PRIMARY SCHOOL
2184	FIRST CARDIOLOGY CONSULT LIMITED
2185	FIRST CITY GROUP LIMITED
2186	FIRST CITY MONUMENT BANK
2187	FIRST CONTINENTAL PROPERTIES LIMITED
2188	FIRST EXCELSIA PROFESSIONAL SERVICES LIMITED
2189	FIRST EYE RESOURCE NIGERIA LIMITED
2190	FIRST FAITH MEDICAL (ENTERPRISES) LTD
2191	FIRST GENERATION HOMES SAVINGS & LOAN LTD
2192	FIRST GUARANTEE PENSION LIMITED
2193	FIRST INTERNATIONAL ACADEMY
2194	FIRST KATALYST MARKETING LIMITED
2195	FIRST MARINA LIMITED

2196	FIRST PATRIOT LTD
2197	FIRST PENSION CUSTODIAN NIGERIA LIMITED
2198	FIRST ROYAL KMA MERCHANTS LIMITED
2199	FIRST ROYAL MICRO FINANCE BANK LIMITED
2200	FIRST SPRING FRANCHISE SERVICES LTD
2201	FIS ASABA DELTA STATE
2202	FIS MINNA NIGER STATE
2203	FIVE STAR LOGISTICS LIMITED
2204	FIYINFOLU MICROFINANCE BANK LIMITED
2205	FLEXISAF EDUSOFT LIMITED
2206	FLO PARTNERSHIP
2207	FLOMIDES SOLUTION SERVICES LIMITED
2208	FLOOROSIL ENTERPRISES NIGERIA
2209	FLOURISH HOTELS & SUITES INT'L SERVICES LTD
2210	FM OUTSOURCING LIMITED
2211	FMC NIGERIA LIMITED
2212	FMCG DISTRIBUTION LIMITED
2213	FMCG GROCERIES LIMITED
2214	FMCG JOBECO LIMITED
2215	FMDQ SECURITIES EXCHANGE LIMITED
2216	FMX INTEGRATED SERVICES LIMITED
2217	FOCESIGNATURE LTD
2218	FOCUS INTL SCHOOL
2219	FOMWAN ARABIC NURSERY AND PRIMARY SCHOOL
2220	FOMWAN MODEL SCHOOL
2221	FOOD CONCEPTS AND ENTERTAINMENT PLC
2222	FOODCO NIGERIA LIMITED
2223	FORESTRY MECHANIZATION COLLEGE AFAKA
2224	FORESTRY RESEARCH INSTITUTE IBADAN
2225	FORT KNOX RESOURCING AND OUTSOURCING LIMITED
2226	FORTE CAPITAL PARTNERS LIMITED

2227	FORTE OIL PLC
2228	FORTIS MICROFINANCE BANK LIMITED
2229	FORTIZO ENGINEERING COMPANY LTD
2230	FORTUNE EBIE AND COMPANY@LWFIRM000208
2231	FORWARD AFRICA
2232	FORWARD IN ACTION FOR EDUCATION POVERTY AND MALNUT
2233	FOSAD CONSULTING LIMITED
2234	FOTO FAST INDUSTRIES LTD
2235	FOTOMART INDUSTRIES LIMITED
2236	FOTOSTUDIO INDUSTRIES LTD
2237	FOUAD LABABIDI ISLAMIC SCHOOL
2238	FOUCOS TUTORIAL COLLEGE
2239	FOUNDATION TECH LTD
2240	FOUR SQUARE GOSPEL CHURCH
2241	FOYAF INVESTMENT COMPANY LIMITED
2242	FRAJEND INVESTMENTS LIMITED
2243	FRANEJ INTERNATIONAL SCHOOL
2244	FRAZIMEX ENGINEERING LIMITED
2245	FRED OLSEN PRODUCTION (WEST AFRICA) LIMITED
2246	FRESHFONS LIMITED
2247	FRIGATE UPSTREAM AND ENERGY SERVICES LIMITED
2248	FROTKNOX GUARDS LIMITED
2249	FRUIT AND NUTTY NIGERIA LIMITED
2250	FSL MANAGEMENT SERVICES LIMITED
2251	FTI CREDIT LIMITED
2252	FULL MOON HOTELS LIMITED
2253	FUNDQUEST FINANCIAL SERVICES LTD
2254	FUNTA TEXTILE LIMITED
2255	FUTURE LEADERS MODEL COLLEGE
2256	FUTUREMED NIGERIA LIMITED
2257	FYMAK MARINE AND OIL SERVICES NIGERIA LIMITED

2258	G4S TRACKING SOLUTIONS LIMITED
2259	GAB LOTTO LIMITED
2260	GAC MANNING SERVICES (NIGERIA)
2261	GALAXY TELEVISION LIMITED
2262	GAMMAGAS LTD
2263	GARDAWORLD CONSULTING NIGERIA LIMITED
2264	GARDEN FUSION ENTERPRISES
2265	GARKI HOSPITAL
2266	GARKIYA CHILDREN'S CENTRE
2267	GARKUWA SPECIALIST HOSPITAL
2268	GASHAKA GUMTI NATIONAL PARK
2269	GASKIYA TEXTILES MILLS LTD.
2270	GBC MURPHY LIMITED
2271	GBENGA BADEJO AND CO
2272	GBORIP INTERGRATED SERVICES LIMITED
2273	GEBIT INVESTMENT LTD
2274	GEEACHWALL NIGERIA LIMITED
2275	GEEPEE INDUSTRIES [NIGERIA] LTD.
2276	GEETA PLASTIC PRODUCT NIG. LTD.
2277	GEMAMEG COMPANY NIGERIA LIMITED
2278	GEMONA WEST INTERIOR DESIGN LIMITED
2279	GEMS COMMUNICATIONS LTD
2280	GENERAL AGRO OIL INDUSTRIES LTD
2281	GENERAL B.M LTD
2282	GENERAL COTTON MILL LTD
2283	GENERAL ELECTRIC GENP LTD
2284	GENERAL INDUSTRIAL SUPPLIES AND SERVICES LIMITED
2285	GENERAL PIPE IND.
2286	GENERAL STEEL MILLS LTD
2287	GENERIX GLOBAL INVESTMENT LIMITED
2288	GENESIS FOODS NIGERIA LIMITED

2289	GEO & S INTEGRATED SERVICES LTD
2290	GEOKEV COMPANY NIGERIA LIMITED
2291	GEOLOGICAL SURVEY AGENCY OF NIGERIA
2292	GEOLOGICAL SURVEY AGENCY OF NIGERIA
2293	GEO-MALDANY NIGERIA LIMITED
2294	GEOMETRIC SECURITY SERVICES LIMITED
2295	GEORGE CALIL LTD
2296	GEORGE DAVIDSON AND ASSOCIATES
2297	GEORGE TAN ASSOCIATES
2298	GEORGE'S MEMORIAL MEDICAL CENTRE LTD
2299	GERAWA GLOBAL ENG. LTD.
2300	GERMAINE AUTO-CARE CENTRE LIMITED
2301	GERMANY
2302	GIANT STEP INTL SCHOOL
2303	GIDAUNIYA RJIHAR KATSINA
2304	GILMOR ENGINEERING (NIG.) LTD
2305	GILTOOE ARIS SPECIALIST HOSPITAL
2306	GIRLS POWER INITIATIVE
2307	GITTO CONSTRUCTZIONI GENERAL NIG LTD
2308	GIVANAS INDUSTRY NIGERIA LIMITED
2309	GIVANAS NIGERIA LIMITED
2310	GIWA HOSPITALS LIMITED
2311	GIZMOTECH LIMITED
2312	GLANVILL ENTHOVEN AND CO. NIG. LTD
2313	GLAS FORCE LTD
2314	GLISTEN INTERNATIONAL ACADEMY LIMITED
2315	GLOBAL ALLIANCE FOR CHEMICAL INDUSTRIES LIMITED
2316	GLOBAL APEX LOGISTICS LIMITED
2317	GLOBAL CARE INDUSTRIES LIMITED
2318	GLOBAL DISTANCE LEARNING INSTITUTE LTD
2319	GLOBAL EQUIPMENT SOLUTIONS LIMITED

2320	GLOBAL INDUSTRIAL RAW MATERIALS COMPANY
2321	GLOBAL KIDS ACADEMY NURSERY AND PRIMARY SCHOOL
2322	GLOBAL MANPOWER LIMITED
2323	GLOBAL MANUFACTURING ALLIANCE & STANDARDS LIMITED
2324	GLOBAL PLUS PUBLISHING LIMITED
2325	GLOBAL SCAN SYSTEM LTD
2326	GLOBAL WOMEN FOR QUALITY AND SUSTAINABLE DEVELOPMENT INITIATIVE
2327	GLOBALCOM LIMITED
2328	GLOBE BROADCASTING AND COMMUNICATIONS LIMITED
2329	GLOBE SPRINNING MILLS (NIGERIA) PLC
2330	GLORIA MORIA CO. LTD.
2331	GLORYSEED SCHOOL GANMO
2332	GLOSABLE RESOURCES LIMITED
2333	GLOSERVICES INTEGRATED LIMITED
2334	GMT LOGISTICS NIGERIA LIMITED
2335	GMT NIGERIA LTD
2336	GMT SHIPPING NIGERIA LTD
2337	GODIYA HEALTH CARE SERVICES LIMITED
2338	GODREJ NIGERIA LIMITED
2339	GODWIN ODIHI AND CO.
2340	GOETHE INSTITUTE (GERMAN CULTURE)
2341	GOLD CROSS HOSPITAL
2342	GOLDEN AGE HOTELS LTD
2343	GOLDEN CROSS INFIRMARY LTD
2344	GOLDEN OIL INDUSTRIES LTD
2345	GOLDEN PASTA COMPANY LIMITED
2346	GOLDEN SUGAR COMPANY LIMITED
2347	GOLDFISH OFFSHORE AND LOGISTICS SERVICES LTD
2348	GOLF VIEW MOTEL LTD
2349	GOLFIC SECURITIES (NIGERIA) LIMITED
2350	GOMBE HIGH SCHOOL

2351	GOMBE MICROFINANCE BANK LIMITED
2352	GOMBE STATE COLLEGE OF LEGAL & ISLAMIC STUDIES
2353	GOMBE STATE INVESTMENT & PROPERTY DEVELOPMENT COY
2354	GOMBE STATE POLYTECHNIC BAJOGA
2355	GOMBE STATE UNIVERSITY
2356	GONGONI COMPANY LIMITED KANO
2357	GONGOYIN DISTRIBUTION NIG LTD
2358	GOOD SHEPHERD SCHOOLS
2359	GOOD TIDINGS NUR/PRIMARY SCHOOL
2360	GOODNEWS ACADEMY
2361	GOODWORK MARINE SERVICES NIGERIA LTD
2362	GORDON HOUSE HOTEL
2363	GOTEL COMMUNICATION LIMITED
2364	GOVERNMENT PRINTING PRESS
2365	GPC ENERGY AND LOGISTICS LIMITED
2366	GRADIENT EMULSIONS AND POLYMERS LIMITED
2367	GRAFEN ENTERPRISES LIMITED
2368	GRAFEN INTEGRATED OILFIELD SERVICES LIMITED
2369	GRAFTON SECURITY LIMITED
2370	GRAMS INTERNATIONAL LIMITED
2371	GRAND CEREALS AND OIL MILLS LTD
2372	GRAND OAK LIMITED
2373	GRAND PETROLEUM AND CHEMICALS LIMITED
2374	GRAND PRODUCTS CO. LTD
2375	GRAND SQUARE SUPERMARKET AND STORES LTD
2376	GRANGE EDUCATION LIMITED
2377	GRANT THORNTON
2378	GRASSROOTS MANAGEMENT LIMITED
2379	GREAT BRANDS NIGERIA LTD
2380	GREAT BRANDS NIGERIA LTD@PR0000393812
2381	GREAT NIG. INSURANCE COMPANY LIMITED

2382	GREAT SYSTEM PRODUCTIONS LTD
2383	GREAT WORKS PARTNERS LTD
2384	GREATER TOMORROW SCHOOL
2385	GREATER TOMORROW SECONDARY SCHOOL
2386	GREEN AFRICA AIRWAYS LIMITED
2387	GREEN APPLE AGRO ALLIED LIMITED
2388	GREEN FIELD HEALTH MANAGEMENT LIMITED
2389	GREEN FUELS LIMITED
2390	GREEN GRADE VENTURES LTD
2391	GREEN LITE SYNERGY CONCEPT LTD
2392	GREEN PARK ACADEMY
2393	GREEN PASTURES AND HOME INITIATIVE
2394	GREENLAND MICROFINANCE BANK LIMITED
2395	GREENSPRING SCHOOL EDUCATION SERVICE
2396	GREENVIEW DEVELOPMENT NIG LTD
2397	GREENVILLE LIBERBITY SCHOOLS
2398	GREENVILLE OIL AND GAS COMPANY LIMITED
2399	GREY DE KOUROUN NIG LTD
2400	GRIMARD CATHOLIC HOSPITAL
2401	GRINAKER LTA CONSTRUCTION NIGERIA LIMITED
2402	GROCERY BAZAAR LIMITED
2403	GROOMING PEOPLE FOR BETTER LIVELIHOOD CENTRE
2404	GSK-ENGINEERISNG AND CONSTRUCTION COMPANY LIMITED
2405	GT HOMES LIMITED
2406	GUARANTY TRUST ASSURANCE PLC
2407	GUARANTY TRUST BANK PLC
2408	GUARDIAN DRAGONS GUARD & SECURITY LIMITED
2409	GUARDIAN NEWSPAPERS NIG. LTD.
2410	GUARDIAN PRESS LIMITED
2411	GUARDSMARK NIG. LTD
2412	GUINNES NIGERIA PLC.

2413	GUS CONSULTING LIMITED
2414	GUSAU BUSINESS SCHOOL LTD
2415	GUSTO RESTAURANT
2416	GWAGWALADA AREA COUNCIL
2417	GWAGWALADA LOCAL EDUCATION AUTHORITY
2418	GWANDARA FARMS AND COMMERCIAL ENTERPRISES LIMITED
2419	GYALLESU COMMUNITY BANK NIG LTD
2420	GYRO AIR LIMITED
2421	H & W RICE COMPANY LIMITED
2422	H AND M NIGERIA LIMITED
2423	H. SAFIEDDINE TRANSPORT LTD
2424	H.H ROBERTSON NIG LTD
2425	HAAK KONTRACTOR LIMITED
2426	HAAKAS GLOBAL LINKS LTD
2427	HAANSBRO NIG LTD
2428	HADEJIA JAMA'ARE RBDA
2429	HALCON CONSTRUCTION SERVICES NIG LTD
2430	HALDEN NIG. LTD
2431	HALLMARK HEALTH SERVICES LIMITED
2432	HALLMARK INTERNATIONAL SCHOOL LIMITED
2433	HALOGEN SECURITY CO.LTD
2434	HAMIC INVESTMENTS LIMITED
2435	HAMILTON TECHNOLOGIES LTD
2436	HAMMAKOPP CONSTORTIUM LIMITED
2437	HAMMER GUARDS AND SAFETY SOLUTION LTD
2438	HAMONIA HOTEL
2439	HAMTUL PRESS LIMITED
2440	HANOVER DRILLING NIGERIA LIMITED
2441	HANYA GLOBAL INVESTMENTS LIMITED
2442	HAO SHIPPING AGENCIES LTD.
2443	HARBURY NIGERIA LTD

2444	HARD AND SOFT WARE POWER CONTROL SYSTEM
2445	HARDEYI CROWN CONFECTIONERY
2446	HARDWOODS ROYAL HERITAGE LIMITED
2447	HARTLAND NIGERIA LTD
2448	HASAL MICRO FINANCE BANK LIMITED
2449	HASH-TRONICS SATELLITE COMMUNICATIONS LTD
2450	HASSAN IBRAHIM GWARZO SEC SCHOOL
2451	HATLAB ICE CREAM DELITE LIMITED
2452	HAUS STROM LIMITED
2453	HAVANA BEVERAGES LTD
2454	HAVANA SPECIALIST HOSPITAL LTD
2455	HAWTHORN SUITE HOTEL
2456	HAYAT KIMYA NIGERIA LTD
2457	HAYIN GADA WORLD WIDE COMPANY LIMITED
2458	HB PUBLIC RELATIONS NIGERIA LIMITED
2459	HDV NIGERIA LTD
2460	HEAD QUARTERS (FORIEGN AFFAIRS)
2461	HEAL THE LAND INITIATIVE IN NIGERIA
2462	HEALTH CARE INTER. NIG LTD
2463	HEALTH PARTNERS
2464	HEALTH PLUS LIMITED
2465	HEARTLAND ALLIANCE FOR HUMAN NEEDS AND HUMAN RIGHT
2466	HEBRON DAYSPRINGS PRIVATE SCHOOL LTD
2467	HEINRICH FREDRICH SCHROEDER (W/A) LTD.
2468	HEIRS INSURANCE LIMITED
2469	HELLOTECH SERVICES LIMITED
2470	HELLSPRINGS INTERNATIONAL SCHOOL
2471	HENNA TECK INTERNATIONAL COLLEGE
2472	HENNA-TECK INTERNATIONAL COLLEGE
2473	HENOLD CONSTRUCTION COMPANY LIMITED
2474	HENRY & HENRY LIMITED

2475	HENSEK INTEGRATED SERVICES LIMITED
2476	HERITAGE BANKING COMPANY LIMITED
2477	HERITAGE ENERGY OPERATIONAL SERVICES LIMITED
2478	HERITAGE POLYTECHNIC LTD
2479	HERMES ENGINEERING COMPANY LIMITED
2480	HERON TRAVELS LTD
2481	HEWLETT-PACKARD (NIGEIRA) LIMITED
2482	HI - CYTA CONTINENTAL CONCEPT LIMITED
2483	HI TECH SECURITY SERVICES AND TRAINING LIMITED
2484	HIGH CALIBER NIG. LTD
2485	HIGH COURT OF JUSTICE EDO STATE
2486	HIGH COURT OF JUSTICE, FCT ABUJA
2487	HIGHLIFE ENGINEERING
2488	HILLCREST AGRO-ALLIED INDUSTRIES LTD
2489	HILLCREST HIGH SCHOOL
2490	HILLCREST SPECIAL MODEL SCHOOL
2491	HILLTOP INSURANCE BROKERS LTD
2492	HILONG OIL SERVICE AND ENGINEERING NIGERIA LIMITED
2493	HIMMA INTERNATIONAL COLLEGE
2494	HIPPODROME INSURANCE BROKERS NIGERIA LIMITED
2495	HIS CHARIOT TRAVELS & TOURS LTD
2496	HISOLAD NIGERIA LIMITED
2497	HITECH CONSTRUCTION COMPANY LIMITED
2498	HITEK PRODUCTION NIGERIA LIMITED
2499	HNB SECURITIES PROTECTIVE COMPANY LIMITED
2500	HOGANGUARDS LIMITED
2501	HOLBON (NIG) LTD.
2502	HOLBORN NIGERIA LTD
2503	HOLLEY MEMORIAL HOSPITAL
2504	HOLY ROSARY HOSPITAL
2505	HOMEFRONT FARMS NIG. LTD.

2506	HONDA MAN. NIG LTD
2507	HONEY MICRO FINANCE BANK LIMITED
2508	HONEYWELL FLOUR MILLS LTD.
2509	HOPE EDEN INITIATIVE FOR RURAL DEVELOPMENT
2510	HORATIO LTD
2511	HORSE RANCHING AND AGRICULTURAL VENT. LIMITED
2512	HOSANNA INTL SCHOOL
2513	HOSPITAL MANAGEMENT BOARD
2514	HOSPITAL MANAGEMENT BOARD ONDO STATE
2515	HOSPITALS MANAGEMENT BOARD (HMB)
2516	HOTEL CORDIAL LIMITED
2517	HOTEL DE EXCELLENCE LTD
2518	HOTEL RIALTO LIMITED
2519	HOTEL SEVENTEEN LIMITED
2520	HOVERPORT NIGERIA LIMITED
2521	HR INDEX LIMITED
2522	HR INTERGLOBAL RESOURCES LIMITED
2523	HREADE LIMITED
2524	HUAWEI TECHNOLOGIES COMPANY (NIGERIA) LIMITED
2525	HUBMART STORES LIMITED
2526	HUDSON PACIFIC ENERGY LIMITED
2527	HUMAN ASSETS CENTRE LIMITED
2528	HUSSAINI ADAMU POLYTECHNIC
2529	HUSSEY COLLEGE
2530	HYDE ENERGY LIMITED
2531	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE KANO
2532	HYDRAULLIC RESEARCH AND DEVELOPMENT CENTRE LTD/GTE
2533	HYDRODIVE NIGERIA LTD
2534	HYGEIA HMO LIMITED
2535	HYT BROAD SPEC SERVICES LIMITED
2536	I ANOSYKE AND COMPANY LTD.

2537	I. T. V. NIGERIA LIMITED
2538	I.B.W. ENTS NIG LTD
2539	I.D.F. TRADING COMPANY LIMITED
2540	I4WE HUMAN CAPITAL LTD
2541	IBADAN ELECTRICITY DISTRIBUTION PLC
2542	IBAFON OIL LTD
2543	IBB INTERNATIONAL GOLF AND COUNTRY CLUB ABUJA
2544	IBILE MICROFINANCE BANK LIMITED
2545	IBRAHIM AFOLABI MEMORIAL HOSPITAL
2546	IBRAHIM BABANGIDA UNIVERSITY LAPAI
2547	IBRO TECHNOLOGY
2548	IBRU LIMITED
2549	IBRU SEA FOOD LIMITED
2550	IBTC PENSION MANAGERS LIMITED
2551	IBUS GLOBAL NETWORK INTERNATIONAL LIMITED
2552	ICAST SCHOOLS LTD
2553	ICOJON INTEGRATED CONSULTANTS LIMITED
2554	ICPC
2555	IDC CONSTRUCTION LTD
2556	IDEKE SHIPPING LIMITED
2557	IDMON ENGINEERING LIMITED
2558	IEI-ANCHOR PENSION MANAGERS LIMITED
2559	IFAKO INTERNATIONAL SECONDARY SCHOOL
2560	IFE CENTRAL LOCAL GOVERNMENT
2561	IFE COOPERATIVE PRODUCE MARKETING
2562	IFE COOPERATIVE PRODUCE UNION
2563	IFE IRON & STEEL NIGERIA LIMITED
2564	IFEDAPO COMMUNITY BANK NIGERIA LTD
2565	IGBINEDION (THE) UNIVERSITY LTD
2566	IGBINEDION EDUCATIONAL CENTRE LTD
2567	IGBINEDION UNIVERSITY TEACHING HOSPITAL

2568	IGEE ENGINEERING COMPANY LIMITED
2569	IGHOMO COMMUNITY BANK OF NIGERIA LTD
2570	IGIT TELESERVICES NIGERIA LIMITED
2571	IHIMA NURSERY/PRIMARY SCHOOL
2572	IHS (NIGERIA) LIMITED
2573	IJEBU ANGLICAN DIOCESAN COLLEGE
2574	IJEBU EAST
2575	IJEBU NORTH
2576	IJEBU NORTH EAST
2577	IJEBU ODE
2578	IJU GRAMMAR SCHOOL
2579	IKA CHRISTIAN HOSPITAL IKA
2580	IKA CHRISTIAN HOSPITAL IKA@PR0000045147
2581	IKA NORTH EAST LOCAL GOVERNMENT COUNCIL OWA-OYIBU
2582	IKA SOUTH LOCAL GOVERNMENT COUNCIL AGBOR
2583	IKEJA ELECTRICITY DISTRIBUTION PLC
2584	IKENNE
2585	IKOLE MICROFINANCE BANK
2586	IKOYI CLUB
2587	IKOYI OSUN COMMUNITY BANK NIG LTD
2588	ILESA WEST LOCAL GOVERNMENT
2589	ILIYASU ENTERPRISES LIMITED
2590	ILLUTEX LIMITED
2591	ILOBU COMMUNITY BANK NIG LTD
2592	ILORIN COMMUNITY BANK NIG LTD
2593	ILORIN COMPREHENSIVE HIGH SCHOOL
2594	ILUELOGBO SENIOR GRAMMAR SCHOOL OWHELOGBO
2595	IMAAD EDUCATIONAL SERVICES LIMITED
2596	IMEKO AFON
2597	IMMACULATE CONCEPTION COLLEGE
2598	IMMACULATE DIAMOND HOTELS AND APARTMENT ABUJA LIMITED

2599	IMMIGRATION
2600	IMONIYAME HOLDINGS LIMITED
2601	IMOPOLY MICROFINANCE BANK LTD
2602	IMOWO MICRO FINANCE BANK NIGERIA LIMITED
2603	IMPERIAL BAKERIES LTD
2604	INCITE ENTERPRISES INTL LTD
2605	INCLINED TECH & CONSTRUCTION COMPANY LIMITED
2606	INDEPENDENCE CLEARING AGENCIES LTD
2607	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)
2608	INDIAN LANGUAGE SCHOOL
2609	INDORAMA ELEME FERTILIZER AND CHEMICALS LIMITED
2610	INDORAMA PETROCHEMICALS (NIGERIA) LIMITED
2611	INDORAMA VENTURES PACKAGING (NIGERIA) LIMITED
2612	INDUSTRIAL ARBITRATION PANEL
2613	INDUSTRIAL CARTONS LTD
2614	INDUSTRIAL MEDICAL SERVICES COMPANY LIMITED
2615	INDUSTRIAL METALLIZING & PACKING CO LTD
2616	INDUSTRIAL TRAINING FUND (ITF)
2617	INEH-MIC MOTORS NIGERIA LIMITED
2618	INEX CLEANERS LTD
2619	INFANT JESUS ACADEMY
2620	INFANT JESUS NURSERY SCHOOL
2621	INFINITY SEGMENTS LTD
2622	INFINITY SNACKS AND BEVERAGES LIMITED
2623	INFINITY TYRES LTD.
2624	INGENIEUR AND TIEFBAU NIG. LIMITED
2625	INGUEST GLOBAL PARTNERS LIMITED
2626	INISA COMMUNITY BANK NIG LTD
2627	INITIATIVE FOR JUSTICE DEVELOPMENT AND PEACE BULDING IN NIGERIA
2628	INNOSEC SECURITY AND VENTURES LIMITED
2629	INNOVATE 1 PAY LTD

2630	INS. OF CHATT.SEC & ADMIN (ICSAN)
2631	INSIGNIA PRINT TECHNOLOGY LIMITED
2632	IN-SOURCING LIMITED
2633	INSPECTION AND TESTS NIGERIA LIMITED
2634	INSPIRATION AND INNOVATION LIMITED
2635	INSPIRATION LIFE COMMUNITY CHURCH
2636	INSPIRE ACADEMY LIMITED
2637	INSTITUTE FOR ADVANCED LEGAL STUDIES
2638	INSTITUTE FOR AGRICULTURAL RESEARCH
2639	INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
2640	INSTITUTE OF NIGERIAN LANGUAGES ABA
2641	INSULATION PAINTING AND ENGINEERING SERVICES LIMITED
2642	INSURANCE PHB LIMITED
2643	INTEGRATED CASH MANAGEMENT SERVICES LIMITED
2644	INTEGRATED CATERING COMPANY
2645	INTEGRATED COPORATED SERV LTD
2646	INTEGRATED CORPORATE SERVICES (NIG) LTD
2647	INTEGRATED DAIRIES LIMITED
2648	INTEGRATED INTELLIGENT IMAGING WEST AFRICA LTD
2649	INTEGRATED OBAINO LTD
2650	INTEGRATED OILSHONE SERVICE NIGERIA LIMITED
2651	INTEGRATED SURVEY NIGERIA LIMITED
2652	INTEGRITY ORGANIZATION
2653	INTELS NIGERIA LTD
2654	INTER CITY WATCH LTD
2655	INTER COUNTRY CENTRE FOR ORAL HEALTH (ICOH) JOS
2656	INTER MARKET DISTRIBUTION COMPANY LIMITED
2657	INTERATED OIL AND GAS LIMITED
2658	INTERCONTINENTAL BANK PLC
2659	INTERCONTINENTAL DISTILLERS LTD
2660	INTERCOUNTRY CENTRE FOR ORAL HEALTH

2661	INTER-FALCON SECURITY SERVICE
2662	INTER-FOOD DISTRIBUTION COMPANY LIMITED
2663	INTERGRATED CORPORATE SERVICES (NIGERIA) LTD
2664	INTERNATIONAL AVIATION SERVICES LTD
2665	INTERNATIONAL BREWERIES LTD.
2666	INTERNATIONAL CENTRE FOR INVESTIGATIVE REPORTING
2667	INTERNATIONAL EARLY LEARNING CENTRE ABIA
2668	INTERNATIONAL ENERGY SERVICES LIMITED
2669	INTERNATIONAL MEDICAL CORPS
2670	INTERNATIONAL RESCUE COMMITTEE
2671	INTERNATIONAL SCHOOL OLABISI ONABANJO UNIVERSITY
2672	INTERNATIONAL TABACCO LTD
2673	INTERNET SOLUTIONS NIGERIA LIMITED
2674	INTERRA NETWORKS LIMITED
2675	INTER-STAR SYNERGY LTD
2676	INUASAM VENTURES NIG LTD
2677	IPCA PHARMA NIGERIA LTD
2678	IPERU MICROFINANCE BANK LIMITED@PR0000163394
2679	IPNX NIGERIA LIMITED
2680	IPT POWER TECH NIGERIA LIMITED
2681	IREDE PRINTERS LTD
2682	IREWOLE LOCAL GOVERNMENT
2683	IRON PRODUCTS INDUSTRIES LTD
2684	IRRUA SPECIALIST TEACHING HOSPITAL
2685	IRRUAN COMMUNITY BANK NIG LTDI
2686	IRS AIRLINES LIMITED
2687	ISA MEMORIAL ISLAMIC ACADEMY LIMITED
2688	ISAAC OKWUONU MEMORIAL HOSPITAL
2689	ISALE OYO COMMUNITY BANK NIG LTD
2690	ISALU HOSPITALS LIMITED
2691	ISIIYAKU RABIU SONS LTD

2692	ISLAND BUILDERS NURSERY AND PRIMARY SCHOOL
2693	ISMAIL AND PARTNERS
2694	ISOKAN LOCAL GOVERNMENT
2695	ISOKO SOUTH LOCAL GOVERNMENT COUNCIL OLEH
2696	ISOLUJE NIGERIA LIMITED
2697	ISON BPO INTERNATIONAL LIMITED
2698	ISPAT STEEL NIGERIA LIMITED
2699	ISS GLOBAL FORWARDING NIGERIA LTD
2700	ISURF CONSULTING LIMITED
2701	IT HORIZONS LTD
2702	ITALEN NIGERIA LIMITED
2703	ITALIAN GRANITE AND MARBLE CO. LTD
2704	ITALIAN STEEL NIG. LTD.
2705	ITB ENTERPRISES LTD
2706	ITB ENTERPRISES LTD.
2707	ITB NIGERIA LIMITED
2708	ITEX INTEGRATED SERVICES LIMITED
2709	ITOCHU NIG. LTD
2710	IWADE MICRO FINANCE BANK LIMITED
2711	IWO LOCAL GOVERNMENT
2712	IYIENU HOSPITAL
2713	IYNDON LAKES LIMITED
2714	IZZI COMMUNITY BANK NIG LTD
2715	IZZI OIL LTD
2716	J.B MAJIYAGBE AND CO
2717	J.B. FARMS LTD
2718	J+G GLOBAL GAS AND OIL FIELD LIMITED
2719	JACDOSEN NIGERIA ENTERPRISES
2720	JACOB MODEL NUR/PRIMARY SCHOOL
2721	JACOBS EDUCATIONAL SERVICES LIMITED
2722	JACOBS HIGH SCHOOL

2723	JAD CATERING SERVICES LIMITED
2724	JADE INTERNATIONAL ACADEMY LIMITED
2725	JADGOLD ASSET MANAGEMENT LIMITED
2726	JAFSA FOAM PRODUCTS NIG LTD
2727	JAIZ INTERNATIONAL PLC
2728	JAMARA DISTRIBUTION LTD
2729	JAMES CUBITT ARCHITECTS LTD
2730	JAMES HOPE COLLEGE FOUNDATION
2731	JAMES WELCH GRAMMAR SCHOOL I EMEVOR
2732	JAPAN INTERNATIONAL COOPERATION AGENCY
2733	JAPPAUL MINES AND PRODUCTS LIMITED
2734	JAPPAUL OIL&MARITIME SERVICES PLC
2735	JARO INDUSTRIES LIMITED
2736	JAYKAY CARPET INDUSTRIES LTD.
2737	JB SAMDAVE LIMITED
2738	JBIS INTEGRATED RESOURCES LIMITED
2739	JC INTERNATIONAL LIMITED
2740	JCL INVESTMENT & TRADING COMPANY LTD
2741	JEBBA PAPER MILLS LIMITED
2742	JEMBOG GLOBAL LINKS LTD
2743	JEMIMAH NIGERIA LIMITED
2744	JENDOL SUPERSTORES
2745	JENIKS BAKERY NIGERIA LTD
2746	JESILPHARMACEUTICALINDUSTRIESLTD
2747	JESMOS ELECTRICAL LTD.
2748	JESUIT MEMORIAL COLLEGE LIMITED GTE
2749	JEVIC ACADEMY
2750	JEWEL SECURITY GUARDS LTD
2751	JIGAWA SAVINGS AND LOANS LTD
2752	JIGAWA STATE INVESTMENT AND PROPERTY DEV CO LTD
2753	JMG LIMITED

2754	JMT PLUS FARMS AND AGROALLIED LTD
2755	JNC INTERNATIONAL LIMITED
2756	JOBIKA NIG LTD.
2757	JOCECO NIG LTD
2758	JODAX UNIVERSAL CONCEPT LIMITED
2759	JOE AND J ENTERPRISES (NIGERIA) LTD
2760	JOE EBOJE INTERNATIONAL AGENCIES LTD.
2761	JOEMARINE NAUTI CLA COMPANY
2762	JOESON CONSULT LTD
2763	JOGOTO AND PEGLO (NIGERIA) LIMITED
2764	JOHN HOPKINS UNIVERSITY HEALTH INITIATIVE (JHPIEGO)
2765	JOHN OKORIE MEM CLINIC HOSP & MAT HOME
2766	JOHOBS GLOBAL SERVICES LIMITED
2767	JOINT ADDMISSION AND MATRICULATION BOARD(JAMB)
2768	JOLLY FRIEND HOTEL
2769	JONALIET SEA & TECHNICAL SERVICE LIMITED
2770	JONAS BORO NIG. LTD.
2771	JONVIRG NIGERIA LIMITED
2772	JOS ELECTRICITY DISTRIBUTION PLC
2773	JOS UNIVERSITY HOTELS LTD
2774	JOSEPH AYO BABALOLA UNIVERSITY
2775	JOSHRINHADAMS ASSOCIATES LIMITED
2776	JOSIEN HOLDINGS LTD
2777	JOTNA INTERNATIONAL INVESTMENTS LIMITED
2778	JOULES ENERGY LIMITED
2779	JOY PRIME SCHOOL
2780	JOYGATE HOTELS & SUITES LIMITED
2781	JSK ETIQUETTE INTERNATIONAL LTD
2782	JUALIGHT OIL RESOURCES LTD
2783	JUBAILI AGROTEC LTD
2784	JUBAILI BROS NIGERIA LTD

2785	JUBILEE SYRINGE MANUFACTURING COMPANY LTD
2786	JUBOB KEYSTONE ENGINEERING NIGERIA LIMITED
2787	JUDICIAL SERVICE COMMITTEE, FCT ABUJA
2788	JUHEL NIGERIA LIMITED
2789	JULIUS BERGER AKTIENGESELL SCHAFT LTD
2790	JULIUS BERGER NIG LTD
2791	JULLIARD ACADEMY NIGERIA LTD
2792	JULUS BERGER NIG PLC
2793	JUNIOR'S INTERNATIONAL SCHOOLS
2794	JUNUCO PRIVATE SCHOOL
2795	JUST RITE LIMITED
2796	JUSTICE DEVELOPMENT & PEACE CARITAS
2797	JUSTRITE PHARMACY LIMITED
2798	JUTH JOS
2799	JUTH, JOS
2800	K & H ENGINEERING LIMITED
2801	K K HASSAN LTD
2802	K. P. BEVERAGES NIG LTD
2803	K.KOTUN MEMORIAL SCHOOL
2804	KABOLA ASSOCIATES
2805	KADUNA ELECTRICITY DISTRIBUTION PLC
2806	KADUNA POLYTECHNIC
2807	KADUNA STATE - UNIVERSAL BASIC EDUCATION
2808	KADUNA STATE - UNIVERSAL BASIC EDUCATION BOARD
2809	KADUNA STATE BUREAU OF STATE PENSION, DELTA
2810	KADUNA STATE MINISTRY OF EDUCATION
2811	KADUNA STATE MINISTRY OF FINANCE
2812	KADUNA STATE MINISTRY OF HEALTH
2813	KADUNA STATE PRIMARY SCHOOL EDUCATION BOARD
2814	KADUNA STATE TRAFFIC AND ENVIRONMENTAL LAW ENFORCEMENT AGENCY (KASTELEA)
2815	KADUPE COMMUNITY BANK OF NIG. LTD

2816	Kagarko Local Government Area
2817	KAINJI LAKE NATIONAL PARK
2818	KAJOLA TECHNICAL & INVESTMENT SERVICES LTD.
2819	KAMA INTEGRATED SERVICES LIMITED
2820	KAMUKU NATIONAL PARK
2821	KANO ELECTRICITY DISTRIBUTION PLC
2822	KANOTAN S.A LTD
2823	KANSTAR NIGERIA LIMITED
2824	KAPITAL INSURANCE COMPANY LTD
2825	KARAMU PLASTICS IND. CO. LTD
2826	KARFLEX FISHERIES LIMITED
2827	KARFLEX INVESTMENT LIMITED
2828	KARIM AND HABIB NIGERIA LIMITED
2829	KARMADEX NIGERIA LIMITED
2830	KATES ASSOCIATED IND. LTD
2831	KATSINA ISLAMIC UNIVERSITY
2832	KATSINA STATE EDUCATION FUND -CODE DUPLICATED
2833	KAWEFUNMI NURSERY & PRIMARY SCHOOL
2834	KAWEFUNMI SECONDARY SCHOOL
2835	KAY JAY INTERNATONAL (NIGERIA) LIMITED
2836	KAYDEE (NIG) LTD.
2837	KELLISONS LIMITED
2838	KENCHEZ NIGERIA LIMITED
2839	KENECHUKWU MICROFINANCE BANK NIGERIA LIMITED
2840	KENIAH ENERGY SERVICES LTD
2841	KENNEDIA CONSULTING LIMITED
2842	KENNEDY OUTSOURCING LIMITED
2843	KESINGTON ADEBUKUNOLA ADEBUTU FOUNDATION
2844	KEWALRAM NIG LTD
2845	KEYSTONE BANK LIMITED
2846	KGM INDUSTRIES LTD

2847	KHADIJAT MEMORIAL HOSPITAL LIMITED
2848	KHALLIL ASSOCIATE NIGERIA LIMITED
2849	KHS MACHINES NIGERIA LIMITED
2850	KIDS COURT MONTESSORI
2851	KIDS COURTS MONTESSORI LIMITED
2852	KIMBERLY RYAN LIMITED
2853	KING & GEORGE NIG. LTD.
2854	KING HERITAGE SCHOOL
2855	KINGDOM HERITAGE MODEL PRIMARY SCHOOL UMUAHIA
2856	KINGDOM HERITAGE MODEL SCHOOL
2857	KINGDOM HERITAGE MODEL SCHOOL RIVERS
2858	KINGS CARE HOSPITAL
2859	KINGS COLLEGE
2860	KINGS GUARD NIGERIA LTD
2861	KINGS INTERNATIONAL COLLEGE
2862	KINGSIZE PHARMACEUTICAL LTD
2863	KINGSOO GLOBAL MARITIME LIMITED
2864	KINGSRITE INTERNATIONAL LTD
2865	KINGSWORTH INTEGRATED SERVICES LIMITED
2866	KIRKWOOD OIL AND GAS LIMITED
2867	KMA LOGISTICS LIMITED
2868	KNCV TUBERCULOSIS FOUNDATION
2869	KNETPE NIGERIA LIMITED
2870	KNIGHT FRANK & RUTLEY NIG. LTD
2871	KNORR CONSTRUCTION COMPANY NIG LTD
2872	KOHASA ENGINEERING COMPANY LIMITED
2873	KONCEPT AUTOCENTRE LTD
2874	KONGA ONLINE SHOPPING LIMITED
2875	KOPEK CONSTRUCTION LIMITED
2876	KOWA CLINIC LIMITED
2877	KPMG PROFESSIONAL SERVICES

2878	KREDIB TECH LIMITED
2879	KRESTA LAUREL LTD
2880	KRISANY MEDICAL SERVICES
2881	KUBES NIG. LTD.
2882	KUJE AREA COUNCIL
2883	KUJE LOCAL EDUCATION AUTHORITY
2884	KUPA MEDICAL CENTRE LIMITED
2885	KWA TECHNICAL SERVICES LIMITED
2886	KWALI AREA COUNCIL
2887	KWALITY PRINTING AND PACKAGING
2888	KWARA CHEMICAL COMPANY LIMITED
2889	KWARA COMMERCIAL MICROFINANCE BANK LIMITED
2890	KWARA HOTELS LTD
2891	KWARA STATE INTERNAL REVENUE SERVICE
2892	KWARA STATE UNIVERSITY
2893	KWATASHI MICROFINANCE BANK NIGERIA LIMITED
2894	L & Z INTEGRATED FARMS NIG LTD
2895	LA MIRAGE SUPERMARKET
2896	LA SIEN BOTTLING COMPANY LTD
2897	LABOUR CITY TRANSPORT SERVICES LIMITED
2898	LAFARGE NIG LTD
2899	LAFARGE READY MIX NIGERIA LIMITED
2900	LAGETRONIX NIGERIA LIMITED
2901	LAGOON HOSPITAL
2902	LAGOON INSTITUTE OF HOSPITALITY STUDIES
2903	LAGOS BUSINESS SCHOOL / PAN AFRICAN UNIVERSITY
2904	LAGOS POLO CLUB
2905	LAGOS PREPARATORY SCHOOL
2906	LAGOS STATE BOARD OF INTERNAL REVENUE (LIRS)
2907	LAGOS STATE DEVELOPMENT AND PROPERTY CORPORATION (LSDPC)
2908	LAGOS STATE GOVERNMENT

2909	LAGOS STATE PENSION COMMISSION
2910	LAGOS STATE POLYTECHNIC
2911	LAGOS STATE SIGNAGE AND ADVERTISEMENT AGENCY (LASAA)
2912	LAGOS STATE UNIVERSAL BASIC EDUCATION BOARD
2913	LAGOS STATE UNIVERSITY
2914	LAIKA MECH. SERVS. AND CO. LTD
2915	LAJEC ENGINEERING SERVICES LIMITED
2916	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI
2917	LAMBIC TECHNICAL AND GENERAL SERVICES LIMITED
2918	LAMNALCO NIG. LTD.
2919	LAND BASE ENGINEERING SERVICES LIMITED
2920	LAND CRAFT INDUSTRIES LIMITED
2921	LANDFALL TRANSPORT AND TOWAGE NIGERIA LIMITED
2922	LANDMARK UNIVERSITY OMU ARAN
2923	LAPO MICROFINANCE BANK LIMITED
2924	LAPS NEW WORLD LIMITED
2925	LARCADE LIMITED
2926	LATERNA VENTURES BOOKSHOP
2927	LAVIGAR PROCESSING AND PACKAGING LTD
2928	LA-VIVA THRILLS LTD
2929	LAW UNION AND ROCK INSURANCE OF NIG. PLC.
2930	LAWAL ALIU & CO. LTD
2931	LAWSTA TRAVELS AND TOURS LIMITED
2932	LEAD BRITISH INTERNATIONAL SCHOOL
2933	LEAD BRITISH INTERNATIONAL SCHOOL LIMITED
2934	LEAD FORTE GATE SCHOOL
2935	LEADERSHIP NEWSPAPERS GROUP LIMITED
2936	LEADWAY ASSUARANCE CO. LTD
2937	LEBANESE COMMUNITY SCHOOL
2938	LEC OUTSOURCING LIMITED
2939	LEEDS HOSPITAL AND MATERNITY

2940	LEGACY PENSION MANAGERS LIMITED
2941	LEGAL AID COUNCIL
2942	LEGAL AIDS COUNCIL
2943	LEGAL AWARENESS FOR NIGERIAN WOMEN
2944	LEKKI GARDENS ESTATE LIMITED
2945	LEKKI WATERSIDE HOTEL
2946	LENNARDS NIGERIA PLC
2947	LES ENERGY SERVICES LIMITED
2948	LEVANT CONSTRUCTION LIMITED
2949	LEVANT TECHNOLOGY NIGERIA LIMITED
2950	LEVENTIS MOTORS LTD
2951	LEXCEL PRODUCTS AND PACKAGING LIMITED
2952	I-FITNESS CENTRE LTD
2953	LIBRA CIRCLE LTD.
2954	LIBRA CONSULT AND ASSOCIATES LIMITED
2955	LIC INTERNATIONAL LIMITED
2956	LIFE CARE CLINICS LTD
2957	LIFE FLOUR MILL LTD
2958	LIFE PRESS LTD.
2959	LIFECARE VENTURES LIMITED
2960	LIFESTYLE ASSET HUB LTD
2961	LIFT ABOVE POVERTY ORGANISATION
2962	LIGHNING NETWORKS LIMITED
2963	LIGHT AND LIFE PRODUCTS LIMITED
2964	LIGHT IN DARKNESS SECURITY SERVICES LTD
2965	LIGHTHOUSE INTERNATIONAL SECONDARY SCHOOL
2966	LIGHTWAY ACADEMY SEC.SCHOOL
2967	LILY HOSPITAL
2968	LILYGATE NIG LIMITED
2969	LIMI HOSPITAL AND MATERNITY LIMITED
2970	LINDIANA ENTERPRISES LTD

2971	LINGTON AND BERNIE CONSULTING LIMITED
2972	LINTEK GLOBAL SERVICES
2973	LIONSEAL INDUSTRIES LTD
2974	LIVING FAITH CHURCH WORLDWIDE
2975	LIVING FAITH WORLD WIDE INC.
2976	LIVING SPRING REDEEMERS SCHOOL
2977	LIVING WORD ACADEMY
2978	LIVING WORD CHRISTIAN MINISTRIES
2979	LIVING WORD MINISTRIES
2980	LIVING WORD MISSION HOSPITAL
2981	LIVING WORD NURSERY AND PRIMARY SCHOOL
2982	LIVING WORLD MAGNET SCHOOL
2983	LIVINGSRING SAVINGS AND LOANS
2984	LIYafa PALACE HOTEL LIMITED
2985	LOAN BOOK LIMITED
2986	LOCAL EDUCATION AUTHORITY
2987	LOCAL EDUCATION AUTHORITY ABAJI
2988	LOCAL EDUCATION AUTHORITY AMAC
2989	LOCAL GOVERNMENT LOAN BOARD
2990	LOCAL GOVT. SERVICE COMMISSION
2991	LOENSE INTERNATIONAL LTD.
2992	LOGDISC LIMITED
2993	LOMBARDY PLASTICS NIG. LTD
2994	LONGSHORE STEVEDORING COMPANY LIMITED
2995	LOOCHI INVESTMENT LIMITED
2996	LORD'S MINT TECHNOLOGIES NIGERIA LIMITED
2997	LORNA NIGERIA LIMITED
2998	LOTUS PLASTIC LIMITED
2999	LOUISVILLE GIRLS SECONDARY SCHOOL
3000	LOWER BENUE RBDA
3001	LS SCIENTIFIC LIMITED

3002	LUB-BOX LTD
3003	LUBCON LTD
3004	LUBRICK CONSTRUCTION COMPANY LIMITED
3005	LUCK GUARDS LIMITED
3006	LUCKY FIBRES NIGERIA LIMITED
3007	LUFALOY SCHOOLS
3008	LUTH INITIATIVES LIMITED
3009	LUTH LAGOS
3010	LUTH/CMUL MUSLIM COMMUNITY NURSERY SCHOOL
3011	LYDIA GROUP OF SCHOOLS
3012	M AND E GLOBAL SERVICES LIMITED
3013	M D V INDUSTRIES LIMITED
3014	M SALEH AND CO
3015	M. O. OKOTURO SUPPLY COMPANY
3016	M. SALEH GROUP OF COMPANIES LIMITED
3017	M.G. ROSS & COMPANY LIMITED
3018	M.O.OKOTURO SUPPLY COMPANY
3019	M-A- CROSSFIELDS & ASSOCIATES LTD
3020	MAAYOIT HEALTHCARE LIMITED
3021	MAC - FOLAM NIGERIA LIMITED
3022	MAC CANNON INDUSTRIES LIMITED
3023	MAC PORT LIMITED
3024	MAC-BANADOT LTD
3025	MACK-MAG NIG RESOURCES
3026	MACTAY CONSULTING
3027	MAC-TAY LIMITED
3028	MADONNA LTD
3029	MADONNA MONTESSORI NURSERY AND PRIMARY SCHOOL
3030	MADONNA UNIERSITY
3031	MAFA RICE MILL LIMITED
3032	MAFFC NIG LTD

3033	MAGAJIN-GARI COMMUNITY BANK NIGERIA LIMITED
3034	MAGICLAND AMUSEMENT PARK & RESORT LIMITED
3035	MAGNET CAPITALS LTD
3036	MAIN MINISTRY (HOUSING)
3037	MAIN STREET BANK LIMITED
3038	MAINASARA & SONS NIGERIA LIMITED
3039	MAINLAND OIL & GAS COMPANY LIMITED
3040	MAINLAND RESOURCES LIMITED
3041	MAINSTREAM BANK CAPITAL LIMITED
3042	MAINSTREAM ENERGY SOLUTIONS LIMITED
3043	MAINSTREET BANK TRUSTEES & ASSETS MCOMPANY LIMITED
3044	MAIYAMA LOCAL EDUCATION AUTHORITY
3045	MAIZUBE FARMS NIGERIA LTD
3046	MAIZUBE NOMADIC SCHOOL
3047	MAJOR POWER INVESTMENT LTD
3048	MAKA HOLDINGS CO LTD
3049	MAKMAD KONSULTS WORLDWIDE LTD
3050	MAKURDI INTERNATIONAL SCHOOL
3051	MAKURDI PLAZA HOTEL
3052	MALOX COMPANY NIGERIA LIMITED
3053	MAMUDA BEVERAGES NIGERIA LIMITED
3054	MAMUDA INDUSTRIES NIGERIA LIMITED
3055	MANAGEMENT SERVICES (PETROLEUM)
3056	MANGAL AIRLINES LIMITED
3057	MANNA AND GRACE INVESTMENT LIMITED
3058	MANNA MICROFINANCE BANK LIMITED
3059	MANUFACTURERS ASSOCIATION OF NIGERIA LTD.
3060	MAR AND MOR INTEGRATED SERVICES LIMITED
3061	MARBLE HILL SCHOOL
3062	MARCOVU LIMITED
3063	MARDI MARI INVESTMENT LIMITED

3064	MARI TRANS NIGERIA LIMITED
3065	MARIA GORETTI HOSPITAL
3066	MARIE STOPEZ NIGERIA
3067	MARINE MUTUAL SERVICES NIG. LTD.
3068	MARINE NETWORK LTD
3069	MARIO JOSE ENTERPRISES LTD
3070	MARITEAM NIGERIA LIMITED
3071	MARITIME ACADEMY OF NIGERIA
3072	MARITIME MICROFINANCE BANK LIMITED
3073	MARITIME WORKERS UNION OF NIGERIA
3074	MARK CALTHERS CONSULTING LIMITED
3075	MARKETING, SELLING AND SERVING COMPANY LIMITED
3076	MARLS VENTURES NIGERIA
3077	MARUBENI ENGINEERING
3078	MARVELOUS MIKE PRESS LIMITED
3079	MARY BOLAJOKO CONSULTANCY SERVICES LIMITED
3080	MARY SLESSOR ACADEMY
3081	MARYHILL CONVENT SCHOOL
3082	MASCAP HOSPITAL LIMITED
3083	MASHAL XL SECURITY SERVICES LIMITED
3084	MASHIAH FOUNDATION
3085	MASITO FOUNDATION SCHOOL
3086	MASS LITERACY COMMISSION
3087	MASTERCARE INTERNATIONAL SCHOOL LTD
3088	MASTERS BUREAU DE CHANGE LTD
3089	MASTERS ENERGY OIL AND GAS LTD
3090	MASTERS NOODLES AND FOOD PROCESSING LTD
3091	MATER MERISCORDIAE NUR & PRY SCH
3092	MAT-ICE LTD
3093	MATRIX ENERGY LTD
3094	MAUTECH MICROFINANCE BANK LIMITED

3095	MAXIMUM COMPANY (NIGERIA) LIMITED
3096	MAXNONT LIMITED
3097	MAXXCONNECTION LIMITED
3098	MAY HOSPITAL
3099	MAYFAIR ACADEMY LIMITED
3100	MAYFAIR AGENCIES NIG. LTD
3101	MAYFAIR SECURITY SERVICES
3102	MAYFLOWER CLINIC AND MATERNITY
3103	MAYFRESH INTL. LTD
3104	MAYFRESH S. AND L. LTD.
3105	MAYOR ENGINEERING CO. LTD
3106	MAYOR ENGINEERING COMPANY LIMITED
3107	MAYSHOW NIG. LTD.
3108	MB CONSTRUCTION CHEMICALS SOLUTIONS NIGERIA LIMITED
3109	MBH POWER LIMITED
3110	MBUKPA AREA COMM. BANK NIG. LTD
3111	MCCXEN LIMITED
3112	MCDON SECURITY LTD
3113	MCPHERSON UNIVERSITY
3114	MDS LOGISTICS
3115	MDS LOGISTICS LTD
3116	MEADOW HALL JUNIOR SCHOOL
3117	MEAKRON LIMITED
3118	MEAMTER ELIZABETH HIGH SCHOOL
3119	MEC ENGINEERING LTD
3120	MECURE HEALTHCARE LTD
3121	MEDECINS DU MONDE (MdM)
3122	MEDECINS SANS FRONTIERES
3123	MEDICAL AND HEALTH WORKERS UNION OF NIGERIA
3124	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA
3125	MEDICAL REHABILITATION THERAPIST BOARD OF NIGERIA

3126	MEDICUS INDUSTRIES LTD
3127	MEDPLUS LIMITED
3128	MEGA CHICKEN RESTAURANTS LIMITED
3129	MEGA INVESTMENT NIGERIA LIMITED
3130	MEGA WATTS NIGERIA LIMITED
3131	MEGALEK NIG LTD
3132	MEGAMORE WIRELESS BROADBAND LIMITED
3133	MEGASTAR TECHNICAL & CONSTRUCTION LIMITED
3134	MEKACHIZ INVESTMENT LIMITED
3135	MELROSE BOOKS AND PUBLISHING LIMITED
3136	MEMOSE INTERNATIONAL LIMITED
3137	MENAX HOSPITAL LTD
3138	MENDEL HOSPITAL
3139	MENKO INDUSTRIAL SERVICES LTD
3140	MENTABEL (NIGERIA) LIMITED
3141	MERCIFUL MARITIME LIMITED
3142	MERCURY ENGINEERING AND CONSTRUCTION CO. LTD
3143	MERCURY MILLS LIMITED
3144	MERCY GROUP CLINICS
3145	MERCY TRUST NIGERIA LIMITED
3146	MERCYCORPS LTD LGE
3147	MERIT KAY NIGERIA LIMITED
3148	METAL FURNITURES NIG. LTD
3149	METAL MANUFACTURING NIGERIA LIMITED
3150	METALLURGICAL TRAINING INSTITUTE ONITSHA
3151	METALUM LIMITED
3152	METEROLOGICAL SERVICES
3153	METHODIST CHURCH NIGERIA
3154	METHODIST CHURCH NIGERIA IGEDE DIOCESE
3155	METHODIST GIRL HIGH SCHOOL
3156	METHODIST NURSERY AND PRIMARY SCHOOL

3157	METOXIDE NIG. LTD
3158	METRO GUEST INN
3159	METRO HOTELS AND SUITES LIMITED
3160	METROCITY HOTEL AND SUITES LIMITED
3161	MEXON PETROLEUM & ENERGY CO LTD
3162	MFCT ABUJA ENVIRONMENTAL PROTECTION BOARD
3163	MFCT AREA COUNCIL SERVICE COMMISSION
3164	MGIC NIGERIA LTD GTE
3165	MICHAEL IMODU INSTITUTE FOR LABOUR STUDIES
3166	MICHAEL STEVENS AND ASSOCIATES LIMITED
3167	MICHAEL STEVENS CONSULTING
3168	MICHELETTI CONSTRUCTION LIMITED
3169	MICHELIN DEVELOPMENT COMPANY LIMITED
3170	MICHELIN TYRE SERVICES COMPANY LTD
3171	MICKON BUILDING AND MARKETING COY. LTD.
3172	MICROCRED MICROFINANCE BANK NIGERIA LIMITED
3173	MICRO-NET INTERNATIONAL LTD
3174	MICRONUTRIENT LABORATORIES LIMITED
3175	MICROSOFT NIGERIA LTD
3176	MICURA SERVICES LIMITED
3177	MIDLAND ROLLING MILLS LIMITED
3178	MIKANO CONSTRUCTION LIMITED
3179	MIKANO INTERNATIONAL LTD
3180	MILAN INDUSTRIES LIMITED
3181	MILAN THRUST & PROJECT SERVICES LTD
3182	MILE FOUR HOSPITAL
3183	MILLENIUUM PUBLIC HEALTH SERVICES LIMITED
3184	MILLENIUUM SHIPPING AND MARINE SERVICES LIMITED
3185	MILLERSTONE & PEPPE ASSOCIATES LIMITED
3186	MINISO LIFESTYLE NIGERIA LIMITED
3187	MINISTRY OF AGRICULTURE

3188	MINISTRY OF AGRICULTURE & WATER RESOURCES
3189	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT
3190	MINISTRY OF AGRICULTURE@KGSTMIN00002
3191	MINISTRY OF AVIATION
3192	MINISTRY OF COMMERCE
3193	MINISTRY OF COMMUNICATIONS
3194	MINISTRY OF CULTURE & TOURISM
3195	MINISTRY OF CULTURE AND TOURISM
3196	MINISTRY OF DEFENCE
3197	MINISTRY OF EDUCATION
3198	MINISTRY OF EDUCATION ANAMBRA STATE
3199	MINISTRY OF ENERGY
3200	MINISTRY OF ENVIRONMENT
3201	MINISTRY OF ENVIRONMENT & HOUSING
3202	MINISTRY OF ENVIRONMENT@STAKMIN00004
3203	MINISTRY OF FINANCE
3204	MINISTRY OF FINANCE ANAMBRA STATE
3205	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
3206	MINISTRY OF FOREIGN AFFAIRS
3207	MINISTRY OF HEALTH
3208	MINISTRY OF HEALTH
3209	MINISTRY OF HEALTH ANAMBRA STATE
3210	MINISTRY OF HEALTH EDO STATE
3211	MINISTRY OF HOUSING & URBAN DEVELOPMENT
3212	MINISTRY OF INDUSTRY TRADE AND COMMERCE
3213	MINISTRY OF INFORMATION & COMMUNICATIONS
3214	MINISTRY OF INFORMATION & NATIONAL ORIENTATION
3215	MINISTRY OF INFORMATION CULTURE AND TOURISM
3216	MINISTRY OF INTERIOR
3217	MINISTRY OF INTERNAL AFFAIRS
3218	MINISTRY OF JUSTICE

3219	MINISTRY OF LABOUR & PRODUCTIVITY
3220	MINISTRY OF LABOUR AND PRODUCTIVITY
3221	MINISTRY OF LAND AND HOUSING
3222	MINISTRY OF LANDS & HOUSING
3223	MINISTRY OF LANDS '&' HOUSING
3224	MINISTRY OF MINES & STEEL DEVELOPMENT
3225	MINISTRY OF POLICE AFFAIRS
3226	MINISTRY OF POWER & STEEL
3227	MINISTRY OF POWER AND ENERGY
3228	MINISTRY OF PUBLIC UTILITIES
3229	MINISTRY OF PUBLIC UTILITIES WATER RESOURCES AND COMMUNITY DEVELOPMENT
3230	MINISTRY OF SCIENCE & TECHNOLOGY
3231	MINISTRY OF SCIENCE AND TECHNOLOGY
3232	MINISTRY OF SERVICE AND TECHNOLOGY
3233	MINISTRY OF TRANSPORT
3234	MINISTRY OF WATER RESOURCES
3235	MINISTRY OF WOMEN AFFAIRS
3236	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT ANAMBRA STATE
3237	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT@STOSMIN00014
3238	MINISTRY OF WORKS
3239	MINISTRY OF YOUTH AND SPORTS ANAMBRA STATE
3240	MINISTRY OF YOUTH DEVELOPMENT
3241	MINISTRY WORKS AND INFRASTRUCTURE
3242	MINL LIMITED
3243	MINOR METAL AND MINERALS LIMITED@PR0000192189
3244	MINOX EARTH PROTECTION NIG LTD
3245	MIRAL PHARM LTD
3246	MISSAK AGENCY INTERNATIONAL LIMITED
3247	MISSION GUEST HOUSE LTD
3248	MIWANGI UNIVERSAL SOLUTIONS LTD
3249	MIYETTI HOSPITAL GOMBE

3250	MJ AND EN W A INVESTMENT LIMITED
3251	MK TREND LTD
3252	MKOBO MICROFINANCE BANK LIMITED
3253	MOBILE ENGINEERING LTD
3254	MODANDOLA INV. LTD
3255	MODERN IDEAL COLLEGE ENUGU
3256	MOHAMZ CONSULTING
3257	MOJEC NIG LTD
3258	MOMAAK SPECIALIST HOSPITAL
3259	MOMAAK SPECIALIST HOSPITAL@PRHOSP001241
3260	MOMAS ELECTRICITY METER MANUFACTURING COMPANY LIMITED
3261	MONACO VENTURES NIGERIA LIMITED
3262	MONEDA INVESTMENT LIMITED
3263	MONIER CONSTRUCTION COMPANY (NIGERIA) LIMITED
3264	MONITORING AND INSPECTION DEPARTMENT-FCTA
3265	MONTANA INDUSTRIES NIGERIA LIMITED
3266	MONTESSORI INTERNATIONAL SCHOOL
3267	MOODY INTERNATIONAL NIGERIA LIMITED
3268	MOPSON PHARM. INDUST. LTD
3269	MORAGOFF ARRON INTERNATIONAL LTD
3270	MORET COMPREHENSIVE COLLEGE
3271	MORPOL ENGI. SERV LTD
3272	MORRIS ROYAL LIMITED
3273	MORTAL ENGINES DIVING AND CONSTRUCTION SERVICES LTD
3274	MORTGAGE BANKING ASSOCIATION OF NIGERIA
3275	MOTHERCAT NIG. LTD.
3276	MOTHERS JOY NUR/PRI SCHOOL
3277	MOTOR PARTS INDUSTRY LIMITED
3278	MOUAU VASMUCS MICROFINANCE BANK LIMITED
3279	MOULDS(NIG) LTD
3280	MOUNT OLIVE SCHOOL

3281	MOUNTAIN OF FIRE & MIRACLES MINISTRIES
3282	MOUNTAIN TOP UNIVERSITY
3283	MOYOFADE COMMUNITY BANK (NIG) LTD
3284	M-P INFRASTRUCTURE LIMITED
3285	MS OUTSOURCING SERVICES LIMITED
3286	MT. OLIVE NIGERIA LIMITED
3287	MTN NIGERIA COMMUNICATION LIMITED
3288	MUCAS HOSPITAL LIMITED
3289	MUDIAME INTERNATIONAL LIMITED
3290	MULTI SYSTEM CONSULTANTS LTD
3291	MULTIBOND VENTURES LTD
3292	MULTIFREIGHT NIGERIA LIMITED
3293	MULTI-LINKS NIGERIA LIMITED
3294	MULTIPAK NIG. LTD.
3295	MULTIPRO CONSUMER PRODUCTS LIMITED
3296	MULTITAN NIGERIA LIMITED
3297	MUSLIM SPECIALIST HOSPITAL
3298	MUSTAPHA CLINIC AND MATERNITY
3299	MUTUAL ALLIANCE INVESTMENT & SECURITIES LTD
3300	MUTUAL ALLIANCE SAVINGS AND LOANS
3301	MUTUAL TRUST MICROFINANCE BANK LTD
3302	N. C. A. AND SONS COMPANY NIG. LTD.
3303	N.E.M INSURANCE CO LTD
3304	NAEL AND BIN HARMAL HYDRO EXPORT NIGERIA LIMITED
3305	NAFIPET GLOBAL LINK LIMITED
3306	NAGARTA COMMUNITY BANK NIG LIMITED
3307	NAGODE INDUSRIES LIMITED
3308	NAHMAN CONSTRUCTION COMPANY LIMITED
3309	NAIRDA LTD
3310	NAKOWA HOSPITAL
3311	NAKOWA NIGERIA LTD.

3312	NAKOWA SPECIALIST HOSPITAL
3313	NALADO NIG LTD
3314	NAMACO ENTERPRISES NIG. LTD.
3315	NAMPAK NIGERIA PLC
3316	NAMU MODEL SCHOOL
3317	NANA COLLEGE I WARRI
3318	NANET HOTELS LIMITED
3319	NASAF DEV. CO LTD
3320	NASCO NIG LTD
3321	NAT PAPER LTD
3322	NAT. CENTRE FOR REMOTE SENSING JOS
3323	NAT. TB. & LEP. REFEREED HOSP. & TRAINING CENTRE
3324	NATACO HOTELS
3325	NATIOANL POST GRADUATE MEDICAL COLLEGE
3326	NATIONAL AGENCY FOR FOOD & DRUG ADMINISTRATION
3327	NATIONAL AGENCY FOR PROHIBITION OF TRAFFIC & OTHER
3328	NATIONAL AGENCY FOR SCIENCE & ENGINEERING INFRASTR
3329	NATIONAL AGRICULTURAL SEED COUNCIL
3330	NATIONAL ANIMAL PRODUCTION RESEARCH INSTITUTE ZAR
3331	NATIONAL ASSEMBLY
3332	NATIONAL ASSEMBLY SERVICE COMMISSION
3333	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA)
3334	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY
3335	NATIONAL BLOOD TRANSFUSION SERVICE
3336	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES
3337	NATIONAL BOUNDRY COMMISSION
3338	NATIONAL BROADCASTING COMMISSION
3339	NATIONAL BUREAU OF STATISTICS
3340	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE-IFE
3341	NATIONAL CENTRE FOR WOMEN DEV.
3342	NATIONAL CEREALS RESEARCH INSTITUTE BEDEGGI

3343	NATIONAL CEREALS RESEARCH INSTITUTE, BEDEGGI
3344	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION (NCC
3345	NATIONAL COMMISSION FOR MESEUM AND MONUMENTS
3346	NATIONAL COMMISSION FOR REFUGEES
3347	NATIONAL COUNCIL OF ARTS AND CULTURE
3348	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE)
3349	NATIONAL DRUG LAW ENFORCEMENT AGENCIES
3350	NATIONAL EAR CARE CENTRE
3351	NATIONAL EMERGENCY MANAGEMENT AGENCY
3352	NATIONAL ENG&TECHNICAL CO LTD
3353	NATIONAL EXAMINATION COUNCIL (NECO)
3354	NATIONAL EYE CENTRE KADUNA
3355	NATIONAL FILM AND VIDEO CENSOR BOARD
3356	NATIONAL GEOSCIENCES RESEARCH LABORATORY
3357	NATIONAL HAJJ COMMISSION OF NIGERIA
3358	NATIONAL HEALTH INSURANCE SCHEME
3359	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN
3360	NATIONAL HOSPITAL
3361	NATIONAL HOSPITAL ABUJA
3362	NATIONAL HUMAN RIGHTS COMMISSION
3363	NATIONAL IDENTITY MANAGEMENT COMMISSION
3364	NATIONAL INDUSTRIAL COURT
3365	NATIONAL INLAND WATER-WAYS AUTHORITY (NIWA)
3366	NATIONAL INST. FOR PHARMACEUTICAL RESEARCH & DEV.
3367	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION
3368	NATIONAL INSTITUTE FOR HOSPITALITY & TOURISM STUDI
3369	NATIONAL INSTITUTE OF FRESH WATER FISH NEW BUSSA
3370	NATIONAL INSTITUTE OF OIL PALM RESEARCH BENIN
3371	NATIONAL INSURANCE COMMISSION
3372	NATIONAL IRON ORE MINIG LTD
3373	NATIONAL IRON ORE MINING PROJECT ITAKPE

3374	NATIONAL JUDICIAL COUNCIL
3375	NATIONAL LIBRARY OF NIGERIA
3376	NATIONAL LOTTERY REGULATORY COMMISSION
3377	NATIONAL LOTTERY TRUST FUND
3378	NATIONAL MALARIA CONTROL PROGRAMME
3379	NATIONAL MATHEMATICAL CENTRE
3380	NATIONAL METALLURGICAL DEVELOPMENT CENTRE
3381	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI
3382	NATIONAL OBSTETRICS FISTULA CENTRE BABBAR - RUGA KATSINA
3383	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROM
3384	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION
3385	NATIONAL OIL SPILL AND DETECTION RESPONSE
3386	NATIONAL OPEN UNIVERSITY
3387	NATIONAL ORIENTATION AGENCY
3388	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO
3389	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU
3390	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS
3391	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO
3392	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU
3393	NATIONAL PENSION COMMISSION
3394	NATIONAL PLANNING COMMISSION
3395	NATIONAL POPULATION COMMISSSION
3396	NATIONAL POVERTY ERADICATION PROGRAMME
3397	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY
3398	NATIONAL PRODUCTIVITY CENTRE
3399	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOG
3400	NATIONAL ROOT CROPS RESEARCH INSTITUTE UMUDIKE
3401	NATIONAL SALT COMPANY OF NIGERIA PLC
3402	NATIONAL SPACE RES. & DEVELOPMENT AGENCY ABUJA
3403	NATIONAL SPORTS COMMISSION
3404	NATIONAL SUGAR COUNCIL

3405	NATIONAL TEACHERS INSTITUTE
3406	NATIONAL THEATRE
3407	NATIONAL TROUPE OF NIGERIA
3408	NATIONAL UNION OF CIVIL ENGINEERING CONSTRUCTION FURNITURE AND WOOD WORKERS
3409	NATIONAL UNION OF TEXTILE GARMENT AND TAILORING WORKERS OF NIGERIA
3410	NATIONAL UNIVERSITY COMMISSION (NUC)
3411	NATIONAL VETERINARIANRY RESEARCH INSTITUTE VOM
3412	NATIONAL VETERINARIANRY RESEARCH INSTITUTE, VOM
3413	NATIONAL WATER RESEARCH INSTITUTE
3414	NATIONAL YOUTH COUNCIL
3415	NATIONAL YOUTH SERVICE CORPS (NYSC)
3416	NATIONAL LIBRARY OF NIGERIA
3417	NATIONAL OPEN UNIVERSITY
3418	NATONY LTD
3419	NATURAL SUPREME BEVERAGES NIGERIA LIMITED
3420	NATURES BOUNTY HEALTH PRODUCTS LTD
3421	NAUPAN ENGINEERING CO. LTD.
3422	NAUTH NNEWI
3423	NAVAL BUILDING AND CONSTRUCTION COMPANY LTD/GTE
3424	NAYO TROPICAL TECHNOLOGY LIMITED
3425	NCR NIG PLC
3426	NCWS GARKI COMMUNITY BANK OF NIG LTD
3427	NDACKSON AND COMPANY LIMITED
3428	NDOKWA EAST LOCAL GOVERNMENT COUNCIL ABOH
3429	NDU 3 CHIS MEGA CONCEPT NIG LTD
3430	NDYMOJEC INTERNATIONAL LIMITED
3431	NEANDER INTERNATIONAL SCHOOL
3432	NEFERTITI ASSETS & INVESTMENTS LIMITED
3433	NEIMETH INTERNATIONAL PHARMACEUTICALS PLC
3434	NEOMAN INTERNATIONAL VENTURES LIMITED
3435	NEPA SUPERANNUATION FUND LIMITED

3436	NERINE SUPPORT SERVICES LIMITED
3437	NEROLI TECHNOLOGIES LIMITED
3438	NESCO POOLS NIGERIA LIMITED
3439	NESTOIL LIMITED
3440	NETCOM AFRICA LIMITED
3441	NETPRO INTERNATIONAL NIGERIA LIMITED
3442	NETWORK OIL AND GAS LIMITED
3443	NEUCE NIGERIA PAINTS LIMITED
3444	NEVIC GAS LIMITED
3445	NEW AGE MOBILE CONCEPTS LTD
3446	NEW CAPITAL SCHOOL
3447	NEW COMEX TRADING CO. LTD.
3448	NEW CREATION WORLDWIDE LINK NIGERIA LTD
3449	NEW DAWN MICRO-FINANCE BANK NIGERIA LIMITED
3450	NEW ENERGY SERVICES COMPANY LIMITED
3451	NEW ERA HOSPITAL LTD.
3452	NEW ESTATE BAPTIST SCHOOL
3453	NEW HORIZONS SYSTEMS SOLUTIONS LIMITED
3454	NEW LORD NIG. LTD
3455	NEW NIGERIA DEVELOPMENT (PROPERTIES) LTD.
3456	NEW NIGERIA NEWSPAPER LTD
3457	NEWAGE NETWORK LIMITED
3458	NEWGATE MEDICAL SERVICES LIMITED
3459	NEWS AGENCY OF NIGERIA
3460	NEWS EXTRA MAGAZINE
3461	NEXANT CONSULTING LTD
3462	NEXT CASH AND CARRY LIMITED
3463	NEXTTEE OIL AND GAS TRADING COMPANY NIGERIA LIMITED
3464	NGOCEL NIG. LTD.
3465	NGOZI HOSPITAL AND MATERNITY
3466	NICHEMTEX LIMITED

3467	NICKDEL GROUP OF SCHOOLS
3468	NICKDEL SCHOOL LTD
3469	NICON LUXURY AND SERVICES LIMITED
3470	NIG. ALUMINIUM EXTRUSIONS LTD
3471	NIG. BAG MANUFACTURING CO. LTD.
3472	NIG. EXPORT PROCESSING ZONES AUTHORITY
3473	NIG. INSTITUTE OF OCEANOGRAPHY & MARINE RESEARCH LAGOS
3474	NIG. STORED PRODUCTS RESEARCH ILORIN
3475	NIGER CONSTRUCTION LIMITED
3476	NIGER DELTA MINISTRY
3477	NIGER DELTA RBDA
3478	NIGER FIRST INTERNATIONAL FARMS LTD
3479	NIGER INSURANCE PLC
3480	NIGER STATE DEV. CO. LTD
3481	NIGERBEV LIMITED
3482	NIGERCHIN ELECTRICAL DEVELOPMENT COMPANY LIMITED
3483	NIGERIA AGRICULTURAL QUARANTINE SERVICE
3484	NIGERIA ASSOCIATED BEST FOODS LIMITED
3485	NIGERIA ATOMIC ENERGY COMMISSION (NAEC)
3486	NIGERIA BIBLE TRANSLATION TRUST
3487	NIGERIA CARTON & PACKAGING MANUFACTURING CO. LTD.
3488	NIGERIA CHRISTIAN HOSPITAL
3489	NIGERIA CHRISTIAN NURSERY AND PRIMARY SCHOOL
3490	NIGERIA CIVIL SERVICE UNION
3491	NIGERIA CLEANING SERVICES LIMITED
3492	NIGERIA COLLEGE OF ADMINISTRATION
3493	NIGERIA COLLEGE OF AVIATION TECH. ZARIA
3494	NIGERIA COMMUNICATIONS COMMISSION
3495	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD
3496	NIGERIA DEPOSIT INSURANCE CORPORATION
3497	NIGERIA ELECTRICITY SUPPLY CORP. LTD.

3498	NIGERIA ELECTRICITY SUPPLY CORPORAATION LTD.
3499	NIGERIA EMPLOYERS CONSULTATIVE ASSOCIATIONS LTD.
3500	NIGERIA EVANGELICAL MISSION ASSOCIATION
3501	NIGERIA EXPORT IMPORT BANK (NEXIM)
3502	NIGERIA FAR EAST COMPANY LIMITED
3503	NIGERIA FILM COPORATION
3504	NIGERIA GHANA INTERNATIONAL COLLEGE
3505	NIGERIA HYDROLOGICAL SERVICES AGENCY
3506	NIGERIA LABOUR CONGRESS
3507	NIGERIA LAW REFORM COMMISSION
3508	NIGERIA MARITIME UNIVERSITY
3509	NIGERIA MORTGAGE REFINANCE COMPANY PLC
3510	NIGERIA MOTORS INDUSTRIES
3511	NIGERIA PIPIES LTD
3512	NIGERIA POLICE ACADEMY WUDIL
3513	NIGERIA POLICE FORCE
3514	NIGERIA POLICE MORTGAGE BANK PLC
3515	NIGERIA POSTERS LIMITED
3516	NIGERIA RAILWAYS CORPORATION
3517	NIGERIA UNION OF LOCAL GOVERNMENT EMPLOYEES
3518	NIGERIA UNION OF PENSIONERS
3519	NIGERIAN AGRICULTURAL INSURANCE CORP
3520	NIGERIAN AIR FORCE
3521	NIGERIAN AIRSPACE MANAGEMENT AGENCY
3522	NIGERIAN ARMY UNIVERSITY BIU
3523	NIGERIAN BAPTIST CONVENTION
3524	NIGERIAN BAPTIST THEOLOGICAL SEMINARY
3525	NIGERIAN BOTTLING CO PLC
3526	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE LAGO
3527	NIGERIAN CHRISTIAN HOSPITAL STAFF SCHOOL
3528	NIGERIAN CHRISTIAN INSTITUTE

3529	NIGERIAN CHRISTIAN PILGRIM COMMISSION
3530	NIGERIAN CIVIL AVIATION AUTHORITY
3531	NIGERIAN COCOA PRODUCTS LTD
3532	NIGERIAN COLLEGE OF ACCOUNTANCY
3533	NIGERIAN COMMUNICATIONS SATELLITE LIMITED
3534	NIGERIAN CONSERVATION FOUNDATION
3535	NIGERIAN COPYRIGHT COMMISSION
3536	NIGERIAN CUSTOMS SERVICE
3537	NIGERIAN DEFENCE ACADEMY
3538	NIGERIAN EXPORT PROMOTION COUNCIL
3539	NIGERIAN FINANCIAL INTELLIGENCE UNIT
3540	NIGERIAN INST. FOR TRYPANOSOMIASIS RESEARCH KADUNA
3541	NIGERIAN INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY NILEST ZARIA
3542	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCE
3543	NIGERIAN MACHINE TOOLS LIMITED (NMT)
3544	NIGERIAN MARITIME ADMIN AGENCY
3545	NIGERIAN NATIONAL PETROLEUM CORPORATION
3546	NIGERIAN NAVY
3547	NIGERIAN NUCLEAR REGULATORY AUTHORITY
3548	NIGERIAN OIL MILLS LIMITED
3549	NIGERIAN PORTS AUTHORITY
3550	NIGERIAN PRISON SERVICES
3551	NIGERIAN PRISONS MICROFINANCE BANK LIMITED
3552	NIGERIAN SEC. PRINTING AND MIN. PLC
3553	NIGERIAN SECURITY AND CIVIL DEFENCE CORPS
3554	NIGERIAN SINO TRUCKS LTD
3555	NIGERIAN SOCIAL INSURANCE TRUST FUND
3556	NIGERIAN SPINNERS & DYERS LTF
3557	NIGERIAN TELEVISION AUTHORITY (NTA)
3558	NIGERIAN TOURISM DEVELOPMENT CORPORATION
3559	NIGERIAN TURKISH INTERNATIONAL COLLEGE LIMITED

3560	NIGERIAN TURKISH INTERNATIONAL COLLEGES FOUNDATION
3561	NIGERIAN TURKISH NILE UNIVERSITY
3562	NIGERIAN XTIAN HIGH SCHOOL
3563	NIGERIAN-TURKISH INTERNATIONAL COLLEGE
3564	NIKE LAKE RESORT HOTEL LTD.
3565	NIKI MANUFACTURING CO. LTD.
3566	NILEST ENTERPRISES LIMITED
3567	NINA PLAST LIMITED
3568	NINA SERVICES LIMITED
3569	NIPCO PLC
3570	NIPOST
3571	NIRA AUDIO VISUAL LIMITED
3572	NIRSAL MICROFINANCE BANK LIMITED
3573	NIRSAL PLC
3574	NISA PREMIER HOSPITAL
3575	NISALEE INDUSTRIES LIMITED
3576	NISMAREL CONSTRUCTION COMPANY LIMITED
3577	NIVAFER STEEL CONST CO LTD
3578	NIZAMIYE HOSPITAL LIMITED
3579	NKIKIEMERE ENTERPRISES NIGERIA LIMITED
3580	NKST COLLEGE OF HEALTH TECHNOLOGY
3581	NLNG SHIPPING MANNING SERVICES
3582	NNAMDI AZIKIWE UNIVERSITY AWKA
3583	NNPC PENSION FUND LIMITED
3584	NOBLE PHOTOS STUDIO
3585	NOMAGBON SERVICES LTD
3586	NOMBEKO INDUSTRIES LIMITED
3587	NON ACADEMIC STAFF UNION OF EDUCATION
3588	NOOREX SUPERCLEAN NIGERIA LIMITED
3589	NORDIC HOTEL LAGOS LTD
3590	NORTH BRIDGE MICROFINANCE BANK LIMITED

3591	NORTH EAST DEVELOPMENT COMMISSION
3592	NORTHERN CABLE PROC AND CABLE MANUFACTURING CO. LT
3593	NORTHWEST PETROLEUM RETAIL SERVICES LIMITED
3594	NORWEGIAN CHURCH AID
3595	NORWEGIAN INTERNATIONAL SCHOOL LIMITED
3596	NOSAK HAULAGE LIMITED
3597	NOSAK PLASTICS LIMITED
3598	NOSAKHARE MODEL EDUCATIONAL CENTRE
3599	NOT FOUND
3600	NOTRE DAME JUNIOR COLLEGE OZORO NOTRE
3601	NOTRE DAMME GROUP OF SCHOOLS
3602	NOURDM GLOBAL COMPANY LTD
3603	NOVELTY SUITES
3604	NOVO OUTSOURCING AND LOGISTICS LIMITED
3605	NOVUS CONSULTING LIMITED
3606	NSIA INSURANCE LIMITED
3607	NSIK ENGINEERING COMPANY LIMITED
3608	NSIK EXPRESS DELIVERY COMPANY LIMITED
3609	NTASI OBI NDI NO N' AFUFUT HOSPITAL
3610	NTA-STAR TV NETWORK LTD
3611	NUCLEUS VENTURES LIMITED
3612	NUNE-EDE NIGERIA LIMITED
3613	NUPLAS INDUSTRIES LIMITED
3614	NURENI AND COMPANY NIGERIA LIMITED
3615	NURSING & MIDWIFERY COUNCIL
3616	NUSRET EDUCATIONAL AND CULTURAL COMPANY LTD
3617	O C MEDICAL CENTER & X-RAY SERVICES LIMITED
3618	O. K. VINMARIX GLOBALINK INDUSTRIES LTD
3619	OAGF
3620	OAK PENSIONS LIMITED
3621	OARS AND D'WIND COMPANY NIGERIA LIMITED

3622	OASIS CORPORATE SYSTEMS LIMITED
3623	OASIS DISTRIBUTION
3624	OASIS MORTGAGE FINANCE CO LTDSAVINGS & LOANS
3625	OAUTH ILE IFE
3626	OBA COMMUNITY BANK NIG LTD
3627	OBAFEMI AWOLOWO UNIVERSITY ILE-IFE
3628	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL (OAUTH) ILE IFE
3629	OBAJANA CEMENT PUBLIC LIMITED COMPANY
3630	OBAJANAYE NIGERIA LIMITED
3631	OBANG VENTURES
3632	OBIBO HOTELS & CATERING SERVICES NIGERIA LIMITED
3633	OBINWANNE HOSPITAL AND MATERNITY
3634	OBODOUKWU COMMUNITY BANK NIG LTD
3635	OBOSI COMMUNITY BANK NIG LTD
3636	OB-STONIA LIMITED
3637	OCEAN EXPLORERS NIGERIA LIMITED
3638	OCEAN LORD LIMITED
3639	OCEAN MARINE SECURITY LIMITED
3640	OCEAN PROFESSIONALS NIGERIA LTD
3641	OCEAN VOYAGE NIGERIA LIMITED
3642	OCEANIC BANK INTERNATIONAL NIGERIA PLC
3643	OCHE MICROFINANCE BANK LTD
3644	OCHEPH CONSULTING LIMITED
3645	OCT EIGHT GLOBAL SERVICES LIMITED
3646	OCTAGON SECURITY LIMITED
3647	ODEY TECHNICALS NIG. LTD
3648	ODIBO AKHIGBE & CO. LTD.
3649	ODOAKPU MICROFINANCE BANK NIGERIA LIMITED
3650	ODUSOTE BOOKSTORES LTD
3651	ODUTOLA FOOD INDUSTRIES LIMITED
3652	ODUTOLA HOLDINGS LIMITED

3653	ODUTOLA INVESTMENT NIG. LTD.
3654	OFADRI NIGERIA LIMITED
3655	OFFICE OF ACCOUNTANT GENERAL
3656	OFFICE OF AUDITOR-GENERAL OF THE FEDERATION
3657	OFFICE OF HEAD OF CIVIL SERVICE OF THE FED.
3658	OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION (OAGF)
3659	OFFICE OF THE AUDITING GENERAL
3660	OFFICE OF THE AUDITOR GENERAL
3661	OFFICE OF THE AUDITOR-GENERAL FOR FCT AREA COUNCIL
3662	OFFICE OF THE DEPUTY GOVERNOR EDO STATE
3663	OFFICE OF THE HEAD OF CIVIL SERVICE OF FEDERATION
3664	OFFICE OF THE HEAD OF SERVICE ANAMBRA STATE
3665	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERI
3666	OFFICE OF THE SGF
3667	OFFICE OF THE SGF THE PRESIDENCY
3668	OFFICE OF THE SURVEYOR GENERAL
3669	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION
3670	OFFICETRON COMPANY LIMITED
3671	OFFSHORE PERSONNEL SERVICES LIMITED
3672	OGBE COMMUNITY BANK
3673	OGEKPO INDUSTRIES LIMITED
3674	OGHENECHUCKO FOOD'S LIMITED
3675	OGIGE MICROFINANCE BANK LIMITED
3676	OGIYAN COMMUNITY BANK NIG LTD
3677	OG-SIX MULTIVENTURES RESOURCES LTD
3678	OGUN OSHUN RBDA
3679	OGUN OSUN RIVER BASIN AUTHORITY NUR AND PRI SCHOOL ALABATA
3680	OGUN STATE UNIVERSAL BASIC EDUCATION BOARD
3681	OGUNLADE NURSERY SCHOOL
3682	OGUN-OSUN RIVER BASIN AUTHORITY NURSERY/PRIMARY SCHOOL, ALABATA
3683	OHA MICROFINANCE BANK LIMITED

3684	OIL FIELD INSPECTION SERVICES LTD
3685	OIL TEST SERIES NIGERIA LTD.
3686	OILFIELD SOLUTIONS LIMITED
3687	OJOKORO COMMUNITY BANK NIGERIA PLC
3688	OK PLAST NIGERIA LIMITED
3689	OKENE MODEL ACADEMY
3690	OKENGWE COMMUNITY BANK NIG LTD
3691	OKE-ONA EGBA COMMUNITY DEV BANK NIG LTD
3692	OKERE COMMUNITY BANK NIGERIA LIMITED
3693	OKPE LOCAL GOVERNMENT COUNCIL OREROKPE
3694	OKPELLA CEMENT PLC
3695	OKUKU COMMUNITY BANK NIG LTD
3696	OKWUTA MICROFINANCE BANK LIMITED
3697	OLABISI ONABANJO UNI MICROFINANCE BANK (MBF) LTD
3698	OLABISI ONABANJO UNIVERSITY
3699	OLABISI ONABANJO UNIVERSITY TEACHING HOSPITAL
3700	OLAJIDE OYEWOLE AND COMPANY
3701	OLAM NIGERIA LTD
3702	OLAM SANYO FOODS LIMITED
3703	OLA-OLU VENTURES LTD.
3704	OLOGBON COMMUNITY BANK (MBF) LTD
3705	OLOKUN PISCES LIMITED
3706	OLONO TECHNICAL VENTURES AND SONS NIG LTD
3707	OLUFEMI JAIYESIMI & CO.
3708	OLUMAWU N/P SCHOOL
3709	OLUSEGUN OBASANJO PRESIDENTIAL LIBRARY FOUNDATION LIMITED
3710	OLUYOLE PRIVATE SCHOOL
3711	OLUYORO CATHOLIC HOSPITAL@PRHOSP000565
3712	OLYMPIC INTERNATIONAL NIGERIA LIMITED
3713	OMAR GARDENS FLARAL COMPANY LIMITED
3714	OMOLAJA SODIPO MEMORIAL ANGLICAN SCHOOL

3715	OMOWOOD INDUSTRIES LTD
3716	OMU ARAN COMMUNITY BANK NIG LTD
3717	ONDO STATE PENSION COMMISSION
3718	ONDO STATE UNIVERSAL BASIC EDUCATION BOARD
3719	ONDO WEST LOCAL GOVERNMENT
3720	ONE CREDIT LIMITED
3721	ONYEKWELU BROTHERS LTD
3722	ONYX BUSINESS TECHNOLOGIES LIMITED
3723	OPINIOR ENGINEERING COMPANY LIMITED
3724	OPTIMA ENERGY RESOURCES NIGERIA LIMITED
3725	OPTIMUM SYNERGY INTERNATIONAL SERVICES LIMITED
3726	ORA EGBUNIKE ASSOCIATES
3727	ORAKWUE HOSPITAL
3728	ORANGE DRUGS LIMITED
3729	ORBIT INTEGRATED LIMITED
3730	ORC FINISHING FOOD PROCESSING LTD.
3731	ORCHID HOTELS LIMITED
3732	ORFI MANAGEMENT SERVICES LIMITED
3733	ORGANIZATION MONDIALE POUR L EDUCATION PRESCOLAIRE
3734	ORILE LIMITED
3735	ORION MARINE LIMITED
3736	Orisun Community Bank
3737	ORITA-BASORUN COMMUNITY BANK NIG LTD
3738	ORITAMEFA BAPTIST MODEL SCHOOL
3739	ORITSETIMEYIN LOGISTIC LIMITED
3740	ORITSEWEYINMI VENTURES LIMITED
3741	OSCOTECH MICRO FINANCE BANK
3742	OSFORCENIG. LTD.
3743	OSHIMILI NORTH LOCAL GOVERNMENT COUNCIL AKWUKWU-IGBO
3744	OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL
3745	OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL AKWUKWU-IGBO

3746	OSINA COMMUNITY BANK NIG. LTD
3747	OSOGBO LOCAL GOVERNMENT
3748	OSPOLY COMMUNITY BANK
3749	OSPOLY IREE VENTURES COMPANY LIMITED
3750	OSSE RIVER RUBBER ESTATES LTD
3751	OSULA ROYAL HOSPITAL
3752	OSUN STATE CIVIL SERVICE COMMISSION
3753	OSUN STATE COLLEGE OF EDUCATION ILA-ORANGUN
3754	OSUN STATE COLLEGE OF EDUCATION ILESA
3755	OSUN STATE COLLEGE OF TECHNOLOGY ESA-OKE
3756	OSUN STATE INVESTMENT CO LTD
3757	OSUN STATE UNIVERSITY
3758	OTAN AYEGBAJU COMMUNITY BANK NIG LTD
3759	OTERI HOLDINGS LIMITED
3760	OTESMAN VENTURES
3761	OTHNIEL BROOKS LIMITED
3762	OTUKPO -ABAKWU COMMUNITY BANK NIG. LTD
3763	OUR LADY NURSERY AND PRIMARY SCHOOL
3764	OUR LADY OF APOSTLE HOSPITAL(OLA)
3765	OUR LADY OF APOSTLE MATERNITY HOSPITAL
3766	OUR LADY OF APOSTLE SECONDARY SCHOOL
3767	OUR LADY OF FATIMA COLLEGE
3768	OUR LADY OF FATIMA HOSPITAL
3769	OUR LADY QUEEN OF PEACE
3770	OUR LADYS CATHOLIC HOSPITAL
3771	OUTCOM PROJECTS AND SERVICES LIMITED
3772	OUTORI LIMITED
3773	OVIC TRUST GLOBAL RESOURCES LTD
3774	OVIDI COMMUNITY BANK NIG. LTD
3775	OWHE SENIOR GRAMMAR SCHOOL OTOR OWHE
3776	OWOYELE SONTAN AND COMPANY

3777	OXFAM
3778	OZMA NIG. LTD.
3779	P - NANO RESOURCES NIG. LIMITED
3780	P AND N CLEANING SERVICES LTD
3781	P.W. NIGERIA LTD.
3782	P2P GLOBAL LOGISTICS LIMITED
3783	PA76 LIMITED
3784	PACEGATE LIMITED
3785	PACIFIC FREIGHT LINERS LIMITED
3786	PAGATECH LIMITED
3787	PAGE INTERNATIONAL FINANCIAL SERVICES LIMITED
3788	PAIT ADVANCED SOLUTION LIMITED
3789	PAMOL NIGERIA LIMITED
3790	PANAF NUR/PRI /SEC SCHOOL
3791	PANAF NURSERY & PRIMARY SCHOOL LIMITED
3792	PAN-AFRICAN CAPITAL PLC
3793	PAN-AFRIQUE MARITIME LIMITED
3794	PANDISHIP NIGERIA LTD
3795	PANIEL SCHOOL
3796	PAP NIG. LTD.
3797	PARETO STRATEGIC CONSULTS LIMITED
3798	PARIS BLUE NIGERIA LTD
3799	PARKVIEW HOTELS LIMITED
3800	PARMOOR ASSETS LIMITED
3801	PARTNERSHIP FOR SURVIVAL
3802	PATANI LOCAL GOVERNMENT COUNCIL PATANI
3803	PATHCARE NIGERIA LIMITED
3804	PATHFINDERS INTERNATIONAL LIMITED
3805	PATLEY INTERNATIONAL CONCEPT LTD
3806	PATRA LIMITED
3807	PATRADE NIG LTD

3808	PATRICK NDUBUISI & SONS NIGERIA LTD
3809	PATRICK TELFORD & COMPANY LIMITED
3810	PAVILION TECH LTD
3811	PAYDAY ADVANCE AND SUPPORT SERVICES LIMITED
3812	PEACE COURT HOTEL LIMITED
3813	PEAMAK HOSPITAL AND MATERNITY CENTRE
3814	PEBNIC VENTURES LIMITED
3815	PENIEL APARTMENT
3816	PENSIONS ALLIANCE LIMITED
3817	PENSURE PFA LIMITED
3818	PENTAGON PLASTIC INDUSTRIES LTD
3819	PENTAGON SECURIETIES LTD.
3820	PEOPLE PLUS MANAGEMENT SERVICES LIMITED
3821	PERFETTI VAN MELLE NIGERIA LIMITED
3822	PERISCOPE SECURITY & SAFETY LIMITED
3823	Pernix Construction Nigeria FZE
3824	PERNOD RICARD NIGERIA LIMITED
3825	PETROCAM TRADING NIGERIA LIMITED
3826	PETROGAS LTD
3827	PETROLEUM EQUALIZATION FUND
3828	PETROLEUM TECHNOLOGY DEVELOPMENT FUND
3829	PETROLEUM TRAINING INSTITUTE
3830	PETROLEX OIL & GAS LIMITED
3831	PETROQUIP NIGERIA LIMITED
3832	PETSOW LABORATORIES
3833	PEUGEOT AUTO NIG LTD
3834	PF SANDCRETE INDUSTRIES LTD
3835	PGS EXPLORATION NIGERIA LTD
3836	PHAMATEX INDUSTRIES LIMITED
3837	PHAMATEX NIGERIA LIMITED
3838	PHARMACISTS COUNCIL OF NIGERIA

3839	PHILLIP OJIE IRABOR AND CO
3840	PHILLIPS HEALTH MANAGEMENT SERVICES LIMITED
3841	PHILLIPS OUTSOURCING SERVICES NIGERIA LIMITED
3842	PHILLIPS PHARMACEUTICALS LIMITED
3843	PICECO NIGERIA LIMITED
3844	PILGRIMS AFRICA LIMITED
3845	PILGRIMS NIGERIA SECURITY LTD
3846	PILLAR OIL LIMITED
3847	PIMO SERVICES LIMITED
3848	PI-MOFF RESOURCES (NIGERIA) LIMITED
3849	PIVOT - GIS LTD
3850	PKF PROFESSIONAL SERVICES
3851	PLAN INTERNATIONAL NIGERIA
3852	PLAN-B INTEGRATED PROJECTS LIMITED
3853	PLANET OIL AND CHEMICAL INDUSTRIES LIMITED
3854	PLANT-EQUIPMENT CONSTRUCTION COMPANY LTD
3855	PLANTGERIA CO. LTD
3856	PLASTPOLY LIMITED
3857	PLATEAU EXPRESS SERVICES LIMITED
3858	PLATFORM CONCEPT LIMITED
3859	PLATFORM PRODUCTION NIGERIA LIMITED
3860	PLATINUM PHARMACEUTICAL INVESTMENT LIMITED
3861	PLATINUM SAVINGS AND LOANS LIMITED
3862	PLUMLINE ENGINEERING LTD.
3863	POLAK INTERNATIONAL HOTELS LIMITED
3864	POLAR PETROCHEMICAL LIMITED
3865	POLICE FORMATION & COMMAND
3866	POLICE HEALTH MAINTENANCE LIMITED
3867	POLICE SERVICE COMMISSION
3868	POLY GATES HOTELS NIG. LTD
3869	POLYCAL COMMUNITY BANK NIG LTD

3870	POLYCONSULT INTEGRATED RESOURCES LIMITED
3871	POLYUNWANA MICROFINANCE BANK NIGERIA LIMITED
3872	PONTICELLI NIGERIA LTD
3873	POPHAM WALTER ODUSOTE LIMITED
3874	PORT HARCOURT ELECTRICITY DISTRIBUTION PLC
3875	PORTOFINO LIMITED
3876	PORTS & CARGO HANDLINGS SERVICES COMPANY LIMITED
3877	PORTS AND TERMINAL MULTISERVICES LIMITED
3878	PORTS AND TERMINAL OPERATORS (NIGERIA) LIMITED
3879	POSITIVE CLEAN LTD
3880	POST PRIMARY EDUCATION BOARD (PPEB
3881	POST PRIMARY EDUCATION BOARD (PPEB)
3882	POST PRIMARY EDUCATION BOARD 2 (PPEB2
3883	POST PRIMARY EDUCATION ZONAL BOARD OLEH
3884	POWER HILL CONSTRUCTION LTD
3885	POWER HOLDING COMPANY OF NIGERIA
3886	POWER HOLDING COMPANY OF NIGERIA PLC
3887	PPC(PHILIPS PROJECTS CENTRE) LTD.
3888	PPP FLUID MECHANICS LIMITED
3889	PRACAM PRODUCTIONS CO. LTD.
3890	PRAGMATIC TECHNOLOGIES LTD
3891	PRAISE NUR/PRI SCHOOL
3892	PRECIOUS HEALTH CARE LIMITED
3893	PREEMINENT MICRO FINANCE BANK LTD
3894	PRELIM CONSULTING
3895	PREMIER FEED MILLS COMPANY LIMITED
3896	PREMIER INTERNATIONAL MONTESSORI SCHOOL
3897	PREMIER INTERNATIONAL PROCUREMENTS & LOGISTICS LTD
3898	PREMIER LOTTO LIMITED
3899	PREMIER PAINTS LTD
3900	PREMIER POLYPACK LIMITED

3901	PREMIERE ACADEMY
3902	PREMIERE EYE CENTRE
3903	PREMIUM INTERNATIONAL HOTEL LIMITED
3904	PREMIUM PENSION LIMITED
3905	PRENK NIGERIA LTD.
3906	PREPARATION FOR LIFE LIMITED
3907	PRESBYTERIAN CHURCH BOOKSHOP PRESS LTD
3908	PRESBYTERIAN MONTESSORAN SCHOOL
3909	PRESBYTERIAN SYNOD EDUCATION
3910	PRESCO INDUSTRIAL LTD.
3911	PRESIDENT PAINTS NIGERIA LTD
3912	PRESTIGE BRANDS LIMITED
3913	PRESTIGE NURSERY AND PRIMARY SCHOOL
3914	PRESY& ADENSON LITHOGRAPHIC CO. LTD.
3915	PRETAK ENTERPRISES NIGERIA
3916	PREZICON LIMITED
3917	PRICE WATER HOUSE ASSOCIATES LIMITED
3918	PRICELESS JEWELS CRECHE AND PRE-SCHOOL
3919	PRICEPOINTE WHOLESALE CLUB LTD
3920	PRIMA CORPORATION LTD
3921	PRIMACY GLOBAL CONSULTS & ASSOCIATES
3922	PRIME CONSULTANTS GLOBAL LIMITED
3923	PRIME ENERGY RESOURCES LIMITED
3924	PRIME NIGERIA WOOD PRODUCTS COMPANY LTD
3925	PRIMROSE CHILDREN'S SCHOOL
3926	PRIMUS HEALTH CARE NIGERIA LIMITED
3927	PRINCE BAKERY NIGERIA LIMITED
3928	PRINCE DARLMO INTERNATIONAL LIMITED
3929	PRINCE INTER'L SCHOOLS AND CHILDCARE SERVS LIMITED
3930	PRINCE INTERNATIONAL SCHOOLS
3931	PRINCESS MEDICAL CENTRE

3932	PRISONS
3933	PROCTER AND GAMBLE NIG LTD
3934	PRODECO INTERNATIONAL NIGERIA LTD
3935	PRODECO NIG. LTD
3936	PRODUCTION CHEMICAL NIGERIA LIMITED
3937	PROFESSIONAL GLOBAL SOLUTIONS WEST AFRICA LTD
3938	PROFICIENT OUTSOURCING MANAGERS LIMITED
3939	PROGROSSIVE LINK MICRO FINANCE BANK LTD
3940	PROHEALTH HMO LIMITED
3941	PRO-HEALTH INTERNATIONAL FOUNDATION
3942	PROJECT DEVELOPMENT INSTITUTE ENUGU
3943	PROJECT LINE LIMITED
3944	PROMOTERS ENTERPRISES LTD.
3945	PROMPT OFFICE SOLUTIONS LTD
3946	PROPERTY OPERATORS PARTNERS LIMITED
3947	PROPERTYMART REAL ESTATE INVESTMENT LIMITED
3948	PROSERV NIGERIA LTD
3949	PROSPECTS MICROFINANCE BANK LTD
3950	PROSPERIS HOLDINGS COMPANY LIMITED
3951	PROSPERIS LIMITED
3952	PROTON SECURITY SERVICES NIGERIA LIMITED
3953	PROTONSECURITYSERVICESNIGERIALIMITED
3954	PROTOTYPE ENGINEERING DEVLOPEMENT INSTITUTE ILESHA
3955	PROVAST LIMITED
3956	PRUDENTIAL GUARDS LTD
3957	PSC INDUSTRIES LIMITED
3958	PSYCHIATRIC HOSPITALS BENIN CITY
3959	PSYCHIATRIC HOSPITALS CALABAR
3960	PSYCHIATRIC HOSPITALS KADUNA
3961	PSYCHIATRIC HOSPITALS MAIDUGURI
3962	PSYCHIATRIC HOSPITALS SOKOTO

3963	PSYCHIATRIC HOSPITALS YABA
3964	PSYCHIATRIC HOSPITALS, BENIN CITY
3965	PSYCHIATRIC HOSPITALS, CALABAR
3966	PUBLIC COMPLAINTS COMMISSION
3967	PUBLIC SERVICE INSTITUTE OF NIGERIA
3968	PUNCH NIG LTD
3969	PUO ASSETS LIMITED
3970	PURE FLOUR MILLS LIMITED
3971	PURECHEM MANUFACTURING COMPANY LIMITED
3972	PWAN HOMES LTD
3973	PWAN-PLUS BUSINESS CONCERNS LTD
3974	PYTHON ENGR. CO. LTD
3975	PYTHON OFFSHORE NIGERIA LIMITED
3976	PZ WILMAR LTD
3977	QATAR AIRWAYS
3978	QFA NIGERIA LIMITED
3979	QIBLAH PREPARATORY SCHOOL
3980	QINGYANG INDUSTRIAL PARK LIMITED
3981	QUA IBOE CHURCH NUR&PRIMARY SCHOOL
3982	QUADTECH CONSULTING ENGINEERS LTD
3983	QUALISERVE TECHNOLOGIES LIMITED
3984	QUEEN REGINA INTERNATIONAL SCHOOL KOROKPA MINNA
3985	QUEEN SCIENCE ACADEMY
3986	QUEENS CLINIC LTD.
3987	QUEENS JUNIORATE NUR/PRIMARY SCHOOL
3988	QUEENS SCIENCE ACADEMY LIMITED
3989	QUEENSWAY ALUMINIUM COMPANY LIMITED
3990	QUEST RESOURCE CONSULTS LIMITED
3991	QUICK SOFT RESORT LTD
3992	R AND M ENGINEERING NIG LIMITED
3993	R T COM NIGERIA LIMITED

3994	R.A. TRADING AND INVESTMENT LTD
3995	R.C.C CONSTRUCTION COMPANY
3996	R.T.BRISCOE (NIGERIA) PLC
3997	RABILA INTEGRATED SERVICES LIMITED
3998	RADIANCE NURSERY/PRIMARY SCHOOL
3999	RADIOGRAPHERS REGISTRATION BOARD
4000	RAFFIA CITY HOTELS AND TOURS LIMITED
4001	RAHAMA CLINIC AND MATERNITY
4002	RAHUSA PHARMACY AND STORES NIGERIA LIMITED
4003	RAHUSA VENTURES
4004	RAINOIL LTD
4005	RAKIB MICRO FINANCE BANK NIG LTD
4006	RAMADAN PRESS LIMITED
4007	RANBAXY NIGERIA LIMITED
4008	RANDA COMMUNITY BANK NIG LTD
4009	RANONA LIMITED
4010	RAPH VET SERVICES
4011	RAPID LINK RESOURCES LIMITED
4012	RAPIDO VENTURESS LIMITED
4013	RASH MOT INTERNATIONAL & CO
4014	RATCON CONSTRUCTION COMPANY LIMITED
4015	RAW MATERIALS RESEARCH AND DEVELOPMENT COUNCIL
4016	RAY SURVEY AND DATA SERVICES NIGERIA LIMITED
4017	REACON DUTY FREE LIMITED
4018	REAL STRICKERS SECURITY SERVICES LIMITED
4019	REALFORCE SHIPPING COMPANY LIMITED
4020	REALTIME TECHNOLOGY CO NIG LTD
4021	RECORE LIMITED
4022	RED MEDIA LIMITED
4023	RED ROME INTERNATIONAL LIMITED
4024	RED STAR SUPPORT SERVICES LIMITED

4025	REDDINGTON MULTISPECIALIST HOSPITAL LIMITED
4026	REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)
4027	REDEEMER PRIVATE SCHOOL
4028	REDEEMER TEAP INTERNATIONAL SCHOOL
4029	REDEEMERS ACADEMY
4030	REDEEMER'S COLLEGE
4031	REDEEMERS HIGH SCHOOL
4032	REDEEMERS INTERNATIONAL SCHOOL
4033	REDEEMERS INTERNATIONAL SECONDARY SCHOOL ABAKALIKI
4034	REDEEMER'S NURSERY AND PRIMARY SCHOOL
4035	REDEEMERS PRIVATE SECONDARY SCHOOL
4036	REDEEMERS ROYAL SEED INTERNATIONAL SCHOOL
4037	REDEEMER'S UNIVERSITY
4038	REDLINE LOGISTICS NIG LTD
4039	REEFLAND TECHNOLOGIES LIMITED
4040	REFUGE HOME SAVINGS & LOANS LIMITED
4041	REGENT HILLS HOSPITALITY LIMITED
4042	REGENT SCHOOL
4043	REGINA MUNDI (O.L.A) PRIVATE SCHOOL
4044	REGINA MUNDI GIRLS SECONDARY SCHOOL
4045	REHOBOTH COLLEGE
4046	REHOBOTH MICROFINANCE BANK NIGERIA LIMITED
4047	REIZ CONTINENTAL HOTELS LIMITED
4048	REKRUT HR CONSULTING LIMITED
4049	RELIANCE HMO LIMITED
4050	RELIANCE INFOSYSTEMS LTD
4051	RELIANCE MICRO FINANCE BANK LTD
4052	RELIANCE PETROLEUM LIMITED
4053	REMADIG NIGERIA LIMITED
4054	REM-BAM NIGERIA LIMITED
4055	REMI OLOFA & CO

4056	REMM OIL SERVICES LIMITED
4057	RENAISSANCE UNIVERSITY
4058	RENCREDIT MFB LTD
4059	REMENT LIMITED
4060	REPLASTICO LIMITED
4061	RES IMPROVEMENT & MANUFACTURING LTD
4062	RESOURCE INTERMEDIARIES LIMITED
4063	RESSURECTION CLOTHING COMPANY LIMITED
4064	RETAIL SUPERMARKETS NIG LTD
4065	RETRO CONSTRUCTION COMPANY LIMITED
4066	REYNOLDS CONSTRUCTION COMPANY LIMITED
4067	RGS WORLDWIDE LTD
4068	RHAS NIGERIA LTD
4069	RHINE INDUSTRIES NIGERIA LIMITED
4070	RHIZOME CONSULTING LIMITED
4071	RICH AND RICHES NIGERIA LIMITED
4072	RIGIDPAK CONTAINERS LTD
4073	RIMI CLINIC AND MATERNITY LTD
4074	RIOND STEVEDORING COMPANY LIMITED
4075	RIQUEST OIL AND GAS LIMITED
4076	RISER PRIVATE SCHOOL
4077	RIVER BASIN DEVELOPMENT AUTHORITY - CHAD BASIN RBDA
4078	RIVER BASIN DEVELOPMENT AUTHORITY - CROSS RIVER RBDA
4079	RIVER BASIN DEVELOPMENT AUTHORITY - LOWER BENUE RBDA
4080	RIVERS STATE JUDICIARY
4081	RIVERS STATE LIBRARY BOARD
4082	RIZZAR ENERGY LTD
4083	R-JOLAD HOSPITAL
4084	RKYVZ NIGERIA LIMITED
4085	RO VEDANA LTD
4086	ROADS NIG LTD

4087	ROBAN STORES
4088	ROCK FOUNDATION COLLEGE
4089	ROCK PRESS LIMITED
4090	ROCKCREST GIRLS COLLEGE
4091	ROCKVIEW CONFERENCE AND SEMINAR LTD
4092	ROCKVIEW HOTEL LTD
4093	ROCKY SPORTING CLUB LTD
4094	ROLLED STEEL PRODUCTS LTD.
4095	ROM OIL MILLS LIMITED
4096	ROMACO PRODUCTS LIMITED
4097	RO-MARONG NIG LIMITED
4098	RONCHESS GLOBAL RESOURCES LIMITED
4099	RONGSHENG GLASS NIGERIA LIMITED
4100	RONSBERGER NIGERIA LIMITED
4101	ROPPITS INTERNATIONAL ENTERPRISES
4102	ROSA MYSITCA PRIVATE SCHOOL JOS
4103	ROSABON FINANCIAL SERVICES LIMITED
4104	ROSEFUL INTERNATIONAL HIGH SCHOOL
4105	ROSELYTTE RESOURCE (NIG.) LTD
4106	ROSEMARY INDUSTRIES LIMITED
4107	ROTOPRINT LIMITED
4108	ROTUM GLOBAL SERVICES LIMITED
4109	ROUDO NIGERIA LIMITED
4110	ROYAL DREAM HOTEL LIMITED
4111	ROYAL EXCHANGE ASSURANCE NIG. PLC.
4112	ROYAL FAMILY ACADEMY
4113	ROYAL HERITAGE HEALTH FOUNDATION
4114	ROYAL OAK HOSPITAL
4115	ROYAL SALT LIMITED
4116	RPDC LIMITED
4117	RSL INTERNATIONAL LIMITED

4118	RSL VENTURES CAPITAL LTD
4119	RUBBER ESTATES NIGERIA LIMITED
4120	RUBEE MEDICAL CENTRE LTD
4121	RUED ENVIRONMENTAL SYSTEMS LIMITED
4122	RUFAI POULTRY LIMITED
4123	RURAL ELECTRIFICATION AGENCY
4124	RURCON
4125	RUSSELL GROUP OF SCHOOLS
4126	RUYAT OIL LIMITED
4127	S - LLOYD NIGERIA LIMITED
4128	S.C.C. NIG. LTD.
4129	S.HAVEN WORLWIDE NIGERIA LIMITED
4130	S.KAYODE EKUNDAYO BOLADE AND CO
4131	S.R.M TEXTILE INDUSTRIES NIGERIA LIMITED
4132	S.T. & T. REGENCY INTERNATIONAL SCHOOL
4133	S.TIAMIYU NIGERIA LTD
4134	S.U.B GENERAL VENTURES LIMITED
4135	SAAKKY TANIJOKDEL ENTERPRISES NIGERIAN LIMITED
4136	SACLUX INDUSTRIES NIG LTD
4137	SACRED HEART CATHOLIC COLLEGE
4138	SACRED HEART CATHOLIC HOSPITAL
4139	SACRED HEART COLLEGE
4140	SACRED HEART HOSPITAL
4141	SACRED HEART PASTORIAL CENTRE
4142	SACRED HEART PHARMACEUTICAL LTD
4143	SACRED HEART PRIVATE SCHOOL
4144	SACRED HEART SCHOOL
4145	SAGAMU
4146	SAGAMU ARMS INN LTD
4147	SAGAMU MICROFINANCE BANK LIMITED
4148	SAGETO LTD

4149	SAGEZ NIGERIA LIMITED
4150	SAHEL WATCH SECURITY OUTFITLTD
4151	SAHIH NIGERIA LIMITED
4152	SAII ASSOCIATE LIMITED
4153	SAIMA NIGERIA LTD.
4154	SAINT LUCIA HOSPITALS LIMITED
4155	SAINT LYDIA-BONA VENTURE LIMITED
4156	SAIPEM CONTRACTING NIGERIA LIMITED
4157	SAKABA LOCAL EDUCATION AUTHORITY
4158	SALEM ACADEMY
4159	SALEM UNIVERSITY
4160	SALIENT RUBBER PRODUCTS LTD
4161	SALIENT WORLD WIDE COMPANY LIMITED
4162	SALINI NIG LTD
4163	SALITE ONE INDUSTRIAL LIMITED
4164	SAM EVERBRIGHT ENTERPRISES
4165	SAM PHARMACEATICAL LIMITED
4166	SAM VITA FOOD PROCESSING COMPANY
4167	SAMCHAM HOLDINGS LIMITED
4168	SAMCHES CONSULTING LTD
4169	SAMIC SYNERGY PROJECT LTD
4170	SAMKAY ENGINEERING CO. LIMITED
4171	SAMOFAZ NIGERIA LTD
4172	SAMPAS LIMITED
4173	SAND SPREAD LTD
4174	SANDEN INTERCOOL NIGERIA LIMITED
4175	SANDY MANAGEMENT CONSULTANT
4176	SANNI LUBA INSTITUTIONS
4177	SANTANA SECURITY AGENCY LIMITED
4178	SAPELE INTEGRATED INDUSTRIES LTD
4179	SARA FOODS LIMITED

4180	SARA PETROLEUM SERVICES LIMITED
4181	SARA PRODUCTS LTD
4182	SARPLAST COMPANY LTD
4183	SARSOLI INDUSTRIAL COMPANY LIMITED
4184	SATELITE TOWNS DEVELOPMENT AGENCY (FCTA)
4185	SATGURU INVESTMENT NIGERIA LIMITED
4186	SATURN VENTURES LIMITED
4187	SAVANNAH SUGAR CO. LTD
4188	SAVE THE CHILDREN INTERNATIONAL
4189	SAWODI NIGERIA LIMITED
4190	SAYED FARMS LIMITED
4191	SC GLORY CONSULTS & CONCEPTS
4192	SCHLUMBERGER SUPPORT NIG LTD
4193	SCHOOL OF BIBLICAL STUDIES
4194	SCHOOL OF NURSING AND MIDWIFERY
4195	SCHOOL OF NURSING, IDI-ABA
4196	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE MINNA
4197	SCRAPAYS TECHNOLOGIES LTD
4198	SCRIPTURE UNION ACADEMY
4199	SCRIPTURE UNION WEST AFRICA
4200	SEA TRUCKS TRUCKS NIGERIA LIMITED
4201	SEADRILL MOBILE UNITS NIGERIA LIMITED
4202	SEAP MICRO FINANCE BANK LIMITED
4203	SEAT OF WISDOM SECONDARY SCHOOL
4204	SEC EQUIPMENT AND COMMUNICATIONS NIG LTD
4205	SECONDARY SCHOOLS EDUCATION BOARD
4206	SECUREID LIMITED
4207	SECURITIES & EXCHANGE COMMISSION
4208	SECURITY BOOST LIMITED
4209	SEED OF LIFE UNIVERSITY LIMITED
4210	SEEDVEST MICROFINANCE BANK LIMITED

4211	SEFA SPECIALIST HOSPITAL
4212	SEGO OIL FIELD SERVICES LIMITED
4213	SELLAFIELD ENERGY RESOURCES LIMITED
4214	SEPCO PACIFIC ENERGY PARTNERS LIMITED
4215	SEPLAT PETROLEUM DEVELOPMENT COMPANY LIMITED
4216	SEPTAGUS CONSULTING NIGERIA LIMITED
4217	SERVTRUST LIMITED
4218	SETRACO (NIGERIA) LIMITED
4219	SETRAD NIGERIA LTD
4220	SEVEN-UP BOTTLING CO. PLC.
4221	SHAFICO GLOBAL RESOURCES LIMITED
4222	SHAKTI INDUSTRIES LIMITED
4223	SHAKTI NIG. LTD
4224	SHALOM APARTMENT RESIDENTS ASSOCIATION MOSLEY IKOYI
4225	SHARIA COURT OF APPEAL, FCT ABUJA
4226	SHARON INTERNATIONAL HOTELS LTD
4227	SHARON PAINTS & CHEMICAL CO. LTD
4228	SHARON ULTIMATE HOTELS LIMITED
4229	SHARPSTONE COMPANY LIMITED
4230	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA
4231	SHEIK BASHIL EL RAYYAH SCHOOL COMPLEX LTD
4232	SHEIKH ABUBAKAR GUMMI ACADEMY LTD
4233	SHELL THE PETROLEUM DEV CO NGI LTD
4234	SHELONG INVESTMENT LTD
4235	SHELTER CLAY LIMITED
4236	SHELTER ENGINEERING LTD
4237	SHELTER SUITES AND HOTELS LIMITED
4238	SHEPHERD FIELD ACADEMY,
4239	SHEPHERD HOSPITAL AND FERTILITY CENTER LTD
4240	SHEPHERDS-FIELD ACADEMY
4241	SHERATON HOTEL

4242	SHILPEE ELECTRONIC GRAVURES LIMITED
4243	SHINIL INDUSTRIES NIGERIA LIMITED
4244	SHINING STAR COLLEGE LIMITED
4245	SHINING STAR NUR PRY SCHOOL
4246	SHIRISH CLINIC
4247	SHONGAI TECHNOLOGIES LIMITED
4248	SHORELINE NATURAL RESOURCES LIMITED
4249	SHOUR INDUSTRIAL ENTERP. LTD.
4250	SIAT NIGERIA LIMITED
4251	SIDEL BEVERAGE AFRICA NIGERIA LIMITED
4252	SIDI AND SONS
4253	SIDIQA (NIGERIA) LIMITED
4254	SIEMENS LIMITED
4255	SIFAX GROUP OF COMPANIES LIMITED
4256	SIFAX LOGISTICS AND MARINE SERVICES LIMITED
4257	SIFAX NIGERIA LIMITED
4258	SIFAX OFFDOCK NIGERIA LIMITED
4259	SIFAX SHIPPING COMPANY LIMITED
4260	SIFAX STEVEDORING NIGERIA LIMITED
4261	SIGMA APARTMENTS LIMITED
4262	SIGMA COATINGS NIGERIA LTD
4263	SIGMA TECHNICAL AGENCIES LTD.
4264	SIGMA VAUGHN STERLING PENSIONS LIMITED
4265	SIGMUND ENGINEERING WORKS LIMITED
4266	SIGNATURE-BEYOND LIMITED
4267	SILALA INVESTMENT NIG LTD
4268	SILK SUITES LIMITED
4269	SILVER PLASTICS LIMITED
4270	SILVER WINGS LTD.
4271	SILVERBIRD COMMUNICATIONS LIMITED
4272	SIMBA & ASSOCIATES NIGERIA LIMITED

4273	SIMBA INDUSTRIES LIMITED
4274	SIMS NIGERIA LIMITED
4275	SINAT AGRO INDUSTRIES NIGERIA LIMITED
4276	SINOHYDRO ZUNGERU HYDROELECTRIC POWER PROJECT LIMITED
4277	SINOMA CARGO INTERNATIONAL NIGERIA LTD
4278	SINOPEC CHANGJIANG ENGINEERING SERVICES LIMITED
4279	SINOPEC INTERNATIONAL PETROLEUM EXPLORATION AND PRODUCT CO LTDLIMITED
4280	SIO INDUSTRIES LIMITED
4281	SIPERCO LTD
4282	SIRAJ NIGERIA LIMITED
4283	SIRO HOTEL AND CATHERING SERVICES
4284	SISTERS OF THE NATIVITY
4285	SIVA ENGINEERING LTD
4286	SIZZLERSFOODS NIGERIA LIMITED
4287	SKIPPERS FAST FOOD LTD
4288	SKY CHEFS THINGS REMEMBERED SERVICES FZE
4289	SKYE BANK PLC
4290	SKYE BANK PLC@PRBNK0000076
4291	SKYE BANK RESOURCES LIMITED
4292	SKYE TRUSTEES LIMITED
4293	SKYEDGE NIGERIA LIMITED
4294	SKYLA NIGERIA LIMITED
4295	SLABMARK NIGERIA LTD
4296	SLAN NIG LTD
4297	SLOT ENGINEERING NIG. LTD.
4298	SMALL & MEDIUM SCALE ENT. DEV. OF NIG.
4299	SMARDEMNIGLTD
4300	SMC CONSTRUCTION NIGERIA LIMITED
4301	SMC MULTIPURPOSE COOPERATIVE SOCIETY
4302	SMILE COMMUNICATIONS NIGERIA LIMITED
4303	SOCAR TALAMIZ LIMITED

4304	SOCIETY FOR FAMILY HEALTH
4305	SOCIETY FOR SHELTER EDUCATION FOOD AND AGRICULTURAL DEVELOPMENT IN AFRICA
4306	SOCOMEX NIGERIA LTD
4307	SOFT ALLIANCE AND RESOURCES LIMITED
4308	SOJECT NIGERIA LIMITED
4309	SOKOTO CEMENT SCHOOLS
4310	SOKOTO HOTEL LIMITED
4311	SOKOTO RIMA RBDA
4312	SOLAR FORCE NIGERIA LIMITED
4313	SOLAT WOMEN HOSPITAL
4314	SOLCONSULT INVESTMENT LIMITED
4315	SOLID FFLO ASPHALT COMPANY NIG LTD
4316	SOLID FOUNDATION INTERNATIONAL SCHOOL
4317	SOLID HERITAGE SCHOOL
4318	SOLID WEALTH GROUP LIMITED
4319	SOLIDARITES INTERNATIONAL
4320	SOLOFAN AGENCIES NIGERIA LIMITED
4321	SOLTECH ENERGY SERVICES LTD
4322	SOMENI NIG LTD
4323	SONA BUSINESS CONCERN NIGERIA LTD.
4324	SONADA OILS LIMITED
4325	SONAINDUSTRIAL GASES LIMITED
4326	SONHART INVESTMENTS LIMITED
4327	SOPHARM VENTURES
4328	SOPHIA LAPE PRIVATE SCHOOL
4329	SOS CHILDRENS VILLAGE
4330	SOUND MINDS MODEL SCHOOLS LTD
4331	SOURCES OF WISDOM SCHOOLS MAKURDI
4332	SOUTH AFRICA
4333	SOUTH ENERGYX (NIGERIA) LIMITED
4334	SOUTHERN GAS CONTRUCTORS LTD

4335	SOVEREIGN TRUST GLOBAL CONCEPT LTD
4336	SPAIN
4337	SPECTRANET LIMITED
4338	SPINTEX MILLS NIGERIA LIMITED
4339	SPLENDID BUREAN DE CHANGE NIG LTD
4340	SPORTY INTERNET LTD
4341	SPRING BANK PLC
4342	SPRING SCHOOLS
4343	SPRING VALLEY GLOBAL SYSTEMS LIMITED
4344	SPRINGVIEW SERVICES LIMITED
4345	SR INDUSTRIES LTD
4346	SS SIMON AND JUDE SEMINARY SCHOOL
4347	SSC NIGERIA LIMITED
4348	ST AMBROSE NURSERY & PRIMARY SCHOOL
4349	ST ANNES HOSPITAL
4350	ST ANTHONY GRAMMAR SCHOOL ESURE
4351	ST BARTHOLOMEWS PRIVATE SCHOOL
4352	ST BARTHOLOMEWS SCHOOL
4353	ST BERNADETTE EDUCATION SERVICES
4354	ST BERNADETTE PRIVATE SCHOOL
4355	ST BRIDGET PRIMARY SCHOOL
4356	ST CHARLES PRIMARY/NURSERY SCHOOL
4357	ST GABRIEL COCONUT PLANTATION AND OIL REFINERY LIMITED
4358	ST GREGORY'S HOSPITAL
4359	ST IVES HOSPITAL LIMITED
4360	ST JAMES CATHEDRAL COLLEGE
4361	ST JOHN CATHOLIC HOSPITAL
4362	ST JOHNS COMPREHENSIVE SCHOOL
4363	ST JUDE'S PRIVATE SCHOOL
4364	ST LOUIS SECONDARY SCHOOL
4365	ST LUKES ANGLICAN HOSPITAL

4366	ST LUKES CATHEDRAL ANGLICAN PRIVATE SCHOOL
4367	ST MARY HOSPITAL COMPLEX LTD
4368	ST MARY'S CATHOLIC HOSPITAL
4369	ST MARY'S NURSERY/PRIMARY SCHOOL
4370	ST MONICA PRIVATE SCHOOL
4371	ST PHILOMENA CATHOLIC HOSPITAL
4372	ST REBECCA'S SPECIALIST HOSPITAL
4373	ST SAVIOUR SCHOOL
4374	ST THERESA GIRLS COLLEGE
4375	ST THOMAS SEC SCHOOL
4376	ST. GLORIA'S SCHOOL
4377	ST. JOSEPH HOSPITAL LIMITED
4378	ST. LUKES HOSPITAL LTD.
4379	ST. MARYS CATHOLIC EYE HOSPITAL
4380	ST. MARY'S CATHOLIC GENERAL HOSPITAL
4381	ST. NICHOLAS HOSPITAL LTD
4382	ST. SAVIOUR'S PRIMARY SCHOOL
4383	STA HEALTH SPECIALIST HOSPITAL LTD
4384	STAKEHOLDER DEMOCRACY NETWORK LTD/GTE
4385	STALLION AUTO KEKE LIMITED
4386	STALLION HOME SAVINGS AND LOANS
4387	STALLION MICRO FINANCE BANK LIMITED
4388	STALLION MOTORS LIMITED
4389	STALLION PLASTICS INDUSTRIES LIMITED
4390	STALLION PROPERTY AND DEVELOPMENT COMPANY
4391	STALLION STEVEDORES LIMITED
4392	STANBIC IBTC BANK PLC
4393	STANBIC IBTC INSURANCE LIMITED
4394	STANDARD CHARTERED BANK NIGERIA LIMITED
4395	STANDARD FOOT WEAR LTD
4396	STANDARD HOSPITALAND DIAGNOSTIC SERVICE

4397	STANDARD INDUSTRIAL DEVELOPMENT COMPANY LIMITED
4398	STANDARD MICRO FINANCE BANK LIMITED
4399	STANDARD ORGANISATION OF NIGERIA (SON)
4400	STANDARDS ORGANISATION OF NIGERIA
4401	STANDARDS ORGANIZATION OF NIGERIA
4402	STANEL PETROCHEMICAL INDUSTRIES LIMITED
4403	STANMARK COCOA PROCESSING COMPANY
4404	STAR LOGISTICS COMPANY LIMITED
4405	STAR MICRO FINANCE BANK LIMITED
4406	STAR PIPE PRODUCT LTD
4407	STAR SEED NIGERIA LIMITED
4408	STARLINE NIGERIA LTD.
4409	START RIGHT INTL SCHOOL
4410	START RIGHT MODEL SCHOOL
4411	STARTER POINT INTEGRATED SERVICES LIMITED
4412	STATE HOSPITAL MANAGEMENT BOARD
4413	STATE HOUSE
4414	STATE PRIMARY HEALTH CARE BOARD
4415	STATE UNIVERSAL BASIC EDUCATION BOARD
4416	STEAM BROADCASTING & COMMUNICATIONS LTD
4417	STEEL WORKS LTD
4418	STELLA MARIS COLLEGE
4419	STELLAR BEVERAGES LIMITED
4420	STEMCO LIMITED
4421	STERLING BANK PLC
4422	STIRLING TRUST COMPANY LTD
4423	STOCKMATCH INVESTMENT LTD
4424	STOP OVER MOTELS LTD
4425	STRATEGIC OUTSOURCING LIMITED
4426	STRATTON HOTEL LIMITED
4427	STREET CHILD INTERNATIONAL ORGANIZATION

4428	STRESERT INTEGRATED LIMITED
4429	STRESERT SERVICES LIMITED
4430	STRICT GUARDS SECURITY LTD
4431	STRONG SOLUTIONS LIMITED
4432	STUDIO PRESS (NIGERIA) PLC
4433	SUBSEA CONSTRUCTION SERVICES NIGERIA LIMITED
4434	SUBUOLA MEMORIAL PRIMARY SCHOOL
4435	SUDAN UNITED MISSION
4436	SUDELETTRA NIG LTD
4437	SULAIMON AND CO CHARTERED ACCOUNTANTS
4438	SULEJA ACADEMY
4439	SULTAN COURIER SERVICES LTD
4440	SUMAD NIG LTD
4441	SUNFIT INTERNATIONAL LIMITED
4442	SUNFLAG NIG LTD
4443	SUNFLAG STEEL LIMITED
4444	SUNGLASS LTD
4445	SUNHEAVEN HOTELS AMD RESORT LTD
4446	SUNLIGHT RESOURCES LIMITED
4447	SUNNYBELL HEIGHT CONCEPT LTD
4448	SUNNYFIELD AND TENDERFOOT SCHOOL
4449	SUNNYFIELDS PRIMARY SCHOOL
4450	SUNRISE ESTATE DEVELOPMENT
4451	SUNTI SUGER COMPANY LIMITED
4452	SUPA STEEL LTD
4453	SUPER ENG. CO. LTD.
4454	SUPER ENGINEERINGCOMPANY LIMITED
4455	SUPER PACKAGING LIMITED
4456	SUPER SAVER SUPERMARKET
4457	SUPERIOR EVA FOOTWEAR NIGERIA LIMITED
4458	SUPERIOR INDUSTRIES LTD

4459	SUPERIOR METAL MANUFACTURING COMPANY LTD
4460	SUPERTEX LIMITED
4461	SUPPORT FOR WOMEN AND TEENAGE CHILDREN ASSOCIATION
4462	SUPREME COURT OF NIGERIA
4463	SUPREME EDUCATION FOUNDATION
4464	SUPREME MICROFINANCE BANK LTD
4465	SURAT EDUCATIONAL LIMITED
4466	SURU GROUP LIMITED
4467	SURU LOCAL EDUCATION AUTHORITY
4468	SWAP CONSULTING LTD
4469	SWAP LOGISTICS SERVICES LIMITED
4470	SWEET NUTRITION LTD
4471	SWEET SENSATION CONFECTIONERY LIMITED
4472	SWEETCO FOODS COMPANY LTD
4473	SWIFT NETWORKS LIMITED
4474	SWIFTA SYSTEMS AND SERVICES LIMITED
4475	SWISS PHARM.NIG LTD
4476	SWORD SWEET CONFECTIONERY NIG LTD
4477	SYLVANGEL MARITME RESOURCES LIMITED
4478	SYNDICATE SECURITY COMPANY
4479	SYNERGY HR SOLUTIONS LIMITED
4480	SYNLAB NIGERIA LIMITED
4481	T. A. AMUSSAH AND SONS LTD
4482	T.Y CHEMICALS LTD
4483	TAAS GROUP OF SCHOOLS
4484	TABADE PHARM. CHEMIST LTD
4485	TAFRE INTEGRATED SERVICES LIMITED
4486	TAG LINES NIGERIA LIMITED
4487	TAHIR GUEST PALACE LIMITED
4488	TAI SOLARIN COLLEGE OF EDUCATION
4489	TAI SOLARIN UNIVERSITY OF EDUCATION

4490	TAIDOB COLLEGE
4491	TAK AGRO AND CHEMICALS LTD
4492	TAMROSE VENTURES LIMITED
4493	TAMY CONSULTING NIGERIA LIMITED
4494	TANGALE MICRO FINANCE BANK NIGERIA LIMITED
4495	TANGERINE LIFE INSURANCE LIMITED
4496	TANTUA INTERNATIONAL SCHOOL
4497	TASCON PLASTIC INDUSTRIES LIMITED
4498	TATA AFRICA SERVICES (NIGERIA) LIMITED
4499	TAWADA LIMITED
4500	TAXAIDE PROFESSIONAL SERVICES LIMITED
4501	TAXIFY TECHNOLOGY NIGERIA LIMITED
4502	TEACHERS REGISTRATION COUNCIL
4503	TEAMAPT LIMITED
4504	TEAMS SHIPPING AGENCIES LIMITED
4505	TECHBLOW NIGERIA LIMITED
4506	TECHNICAL UNIVERSITY
4507	TECHNICS ENGINEERING ARCHITECTURE MARKETING LTD
4508	TECHNO QUEST NIG LTD
4509	TECHNOCRIME SECURITY LIMITED
4510	TECHNOLOGY BUSINESS INCUBATOR CENTRE ABEOKUTA
4511	TECHNOLOGY BUSINESS INCUBATOR CENTRE MINNA
4512	TECHNOLOGY DISTRIBUTIONS LTD
4513	TECHNOSERVE SOLUTIONS TO POVERTY LTD/GTE
4514	TECHVIBES INTERNATIONAL LIMITED
4515	TEHENKON VENTURES
4516	TEK EXPERTS (NIGERIA) LIMITED
4517	TEKNUZU LIMITED
4518	TELESUPRECON NIGERIA LTD
4519	TELISOL LIMITED
4520	TELNET NIGERIA LTD

4521	TEMPLE PREPARATORY SCHOOL LIMITED
4522	TEMPLELO INTEGRATED SERVICES LIMITED
4523	TEMPO PAPER PULP AND PACKAGING LIMITED
4524	TERRE DE HOMMES
4525	TERTIARY EDUCATION TRUST FUND
4526	TETHYS PLANTS NIG LTD
4527	TETRAZZINI FOODS LIMITED
4528	TFM TOTAL FACILITY MANAGEMENT LIMITED
4529	TGI DISTRI LIMITED
4530	THAMES VALLEY INTERNATIONAL SCHOOL LIMITED
4531	THE APOSTOLIC PRIMARY SCHOOL EGBEDORE MODAKEKE
4532	THE AMERICAN INTERNATIONAL SCHOOL OF LAGOS
4533	THE APOSTOLIC NUR/PRIMARY SCHOOL
4534	THE CATHOLIC DIOCESE OF IBADAN
4535	THE CENTAGON INTERNATIONAL SCHOOL LIMITED
4536	THE CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS
4537	THE CREST HOTEL & GARDENS LIMITED
4538	THE CUDDLE EARLY YEARS CENTRE LIMITED
4539	THE EDGE RESORT AND HOTELS LTD
4540	THE ENVOY HOTEL AND SUITES LIMITED
4541	THE FAMILY MINISTRIES INTERNATIONAL (AFRICA)
4542	THE FILM HOUSE LIMITED
4543	THE JESUIT FATHERS OF NIGERIA
4544	THE KINGDOM TALENTS LIMITED
4545	THE KINGFISHER SCHOOL LIMITED
4546	THE LA CASERA COMPANY PLC
4547	THE LAGOS CHAMBER OF COMMERCE/INDUSTRIES LTD
4548	THE LATTER RAIN ASSEMBLY (A.K.A. THE END TIME CHURCH)
4549	THE LEARNING CENTRE LIMITED
4550	THE LEARNING PLACE
4551	THE LEARNING PLACE CENTRE LTDGTE

4552	THE OMEGA CLINIC FOR CHILDREN
4553	THE PLAY PEN DEVELOPMENT CENTRE
4554	THE POTTER'S TOUCH HIGH SCHOOL LIMITED
4555	THE PRESBYTERIAN SECONDARY SCHOOL
4556	THE REGENT SCHOOL
4557	THE ROMAN CATHOLIC DIOCESE OF BENIN CITY
4558	THE ROMAN CATHOLIC DIOCESE OF MINNA
4559	THE ROSE OF SHARON FOUNDATION
4560	THE SOCIETY FOR FAMILY HEALTH
4561	THE SOLAR SHOP LTD
4562	THE STATE JUDICIARY CUSTOMARY COURT OF APPEAL.
4563	THE STRAIGHT CHILD FOUNDATION
4564	THE TOURIST COMPANY OF NIGERIA PLC
4565	THE TRAVEL PLACE LTD
4566	THE UNITED GOSPEL FAITH TABERNACLE CHURCH
4567	THE WEDDING STORE LIMITED
4568	THE WELLS CARLTON LIMITED
4569	THE WORK PLACE CENTRE LIMITED
4570	THEODOM INTEGRATED INVESTMENTS LTD
4571	THEO-TECH NIGERIA LTD
4572	THERAPEUTIC LAB NIG LTD
4573	THERBOW SCHOOL ZARIA
4574	THERMO ACOUSTIC PRODUCT LTD
4575	THOLIAN SYSTEMS AND SOLUTIONS LIMITED
4576	THOMPSON AND GRACE PHARMACEUTICALS LTD
4577	THRESHOLD OUTSOURCE LIMITED
4578	TIDAX OUTSOURCING SERVICES LTD
4579	TIN-CAN ISLAND CONTAINER TERMINAL LIMITED
4580	TITAN PROJECTS NIG LTD
4581	TITAN TRUST BANK LIMITED
4582	TIVANTHO GLOBAL CONCEPT

4583	TMH MEDIA CONCEPT NIG. LTD
4584	TO.FA LIMITED
4585	TOBEF CONTINENTAL CONCEPTS LTD
4586	TOFA GENERAL ENTERPRISES LTD.
4587	TOHAN FISHING COMPANY LIMITED
4588	TOLARAM NUTRI BEVERAGES LIMITED
4589	TOLBERT SPECIALISTS HOSPITALS LTD
4590	TOMA STAB ASSOCIATES LTD.
4591	TOMZOGIE INTEGRATED SERVICES LIMITED
4592	TONIMAS NIGERIA LIMITED
4593	TONY PRINCE INVESTMENT LTD
4594	TOP CLASS LTD
4595	TOP EAGLE PROCUREMENTS LIMITED
4596	TOP MEDICAL HOSPITAL
4597	TOP STEEL NIGERIA LIMITED
4598	TOPCLASS MICROFINANCE BANK LIMITED
4599	TORO PHARM (DOOR-T0-DOOR) LOGISTICS LIMITED
4600	TOSETT AGRO INDUSTRIES LTD
4601	TOTAL AFRICAN DISTRIBUTION LIMITED
4602	TOTAL CHILD NURSERY PRIMARY SCHOOL
4603	TOTAL DATA LIMITED
4604	TOTAL FACILITIES MANAGEMENT LTD
4605	TOUCHGOLD MICROFINANCE BANK LIMITED
4606	TOWER OF IVORY INTERNATIONAL SCHOOLS
4607	TOWNSHIP CLINIC AND MATERNITY
4608	TRACAS NIGERIA LIMITED
4609	TRADE AND CONSUMER MARKETING SERVICES LIMITED
4610	TRADE UNION CONGRESS
4611	TRADEDEPOT LIMITED
4612	TRANOS CONTRACTING LIMITED
4613	TRANS ATLANTIC CONSTRUCTION & ENVIROMENTAL SERVICES LIMITED

4614	TRANS CITY TRANSPORT COMPANY NIGERIA LIMITED
4615	TRANS WONDERLAND NIG PLC
4616	TRANSCOASTAL OFFSHORE MARINE LIMITED
4617	TRANSCORP POWER LTD
4618	TRANSMED DISTRIBUTION & LOGISTICS NIGERIA LIMITED
4619	TRANSMISSION COMPANY OF NIGERIA PLC
4620	TRANSPORT SERVICES LIMITED
4621	TRASSKY AIRLINES LIMITED
4622	TRAVEL BROKERS LTD
4623	TRAVELDEN NIGERIA LIMITED
4624	TREVO AFRICA CONCEPT LIMITED
4625	TRIACTA NIGERIA LTD
4626	TRIBEST CORPORATE SUPPORT LIMITED
4627	TRICHI INTERNATIONAL LIMITED
4628	TRIM INTEGRATED SERVICES LIMITED
4629	TRINITY INTERNATIONAL SCHOOL
4630	TRIUMPH BANK PLC
4631	TRIUMPH NIGERIA LIMITED
4632	TROPICS HOLDINGS LIMITED
4633	TRUE BLUE ENERGY SERVICES LTD
4634	TRUST ACADEMY
4635	TRUSTFUND MICROFINANCE BANK (MFB) LIMITED
4636	TRUST-GRIP RESOURCES LIMITED
4637	TSE STEVEDORING (NIGERIA) LIMITED
4638	TUBAL-CAINE NIG LTD
4639	TULA ROCK LTD
4640	TULIP COCOA PROCESSING LIMITED
4641	TULSI CHANRAI FOUNDATION
4642	TUNJI BAMIDELE AND SONS NIG ENTERPRISE
4643	TUNWASE SCHOOL IKEJA
4644	TURTLES CAR SERVICES LIMITED

4645	TUSEN CONSULTING LIMITED
4646	TUSIS GLOBAL CONCERNS LIMITED
4647	TUYIL PHARMACEUTICAL INDUSTRIES LTD
4648	TWO J AND G VENTURES LIMITED
4649	TYBITX SERVICES INTERNATIONAL LTD
4650	TYRE PLUS INDUSTRIES LTD
4651	UAC FOODS LIMITED
4652	UAC RESTAURANTS LIMITED
4653	UBA PENSIONS CUSTODIAN LIMITED
4654	UBTH BENIN
4655	UBULU COMMUNITY BANK LTD
4656	UBULU MICROFINANCE BANK PLC
4657	UCH IBADAN
4658	UCHI COMMUNITY BANK NIG LTD
4659	U-CONNECT TELECOMMUNICATION SERVICES LTD
4660	UCTH CALABAR
4661	UDA COMMUNITY BANK NIG LTD
4662	UDTH SOKOTO
4663	UDU LOCAL GOVERNMENT COUNCIL OTOR-UDU
4664	UEC EXCELLENCE INTERNATIONAL SCHOOLS
4665	UGBOWO COMMUNITY BANK NIG LTD
4666	UGBU AZU FOUNDATION
4667	UGHELLI NORTH LOCAL GOVERNMENT COUNCIL UGHELLI
4668	UGHELLI SOUTH LOCAL GOVERNMENT COUNCIL UGHELLI
4669	UITH ILORIN
4670	UJAT CONSTRUCTION NIGERIA LIMITED
4671	ULESSON EDUCATION LIMITED
4672	ULTIMATE GAS LIMITED
4673	ULTRA TRADE COMPANY NIGERIA LIMITED
4674	UMTH MAIDUGURI
4675	UMUNNE MICRO FINANCE BANK LIMITED

4676	UMZA INTERNATIONAL FARMS LIMITED
4677	UNAAB INTERNATIONAL SCHOOL
4678	UNAD VENTURES LTD
4679	UNAG SERVICES NIG. LTD.
4680	UNCLE BADO MEMORIAL SCHOOL
4681	UNEX CAPITAL LTD
4682	UNICAL COMMUNITY BANK NIG LTD
4683	UNICANE INDUSTRIES LIMITED
4684	UNICLEAN NIG.LTD
4685	UNIJOS CONSULTANCY LIMITED
4686	UNIKEM INDUSTRIES LTD
4687	UNILAG CONSULT LIMITED
4688	UNILEVER NIGERIAN PLC
4689	UNION ASSURANCE CO LTD
4690	UNION BANK OF NIGERIA PLC
4691	UNION BAPTIST GRAMMAR SCHOOL
4692	UNION FIBRE NIG LTD
4693	UNION HOMES SAVINGS AND LOANS PLC
4694	UNION REGISTRARS LIMITED
4695	UNION SYSTEMS LIMITED
4696	UNIQUE LEATHER FINISHING COMPANY LTD
4697	UNIQUE NUR/PRIMARY SCHOOL
4698	UNITED BANK FOR AFRICA
4699	UNITED BANK FOR AFRICA PLC
4700	UNITED BAPTIST MODEL SCHOOL
4701	UNITED COMMUNITY BANK NIG LTD
4702	UNITED FAITH TABERNACLE COLLEGE
4703	UNITED FOAM PRODUCTS NIG. LTD.
4704	UNITED HEALTH CARE INTERNATIONAL LTD
4705	UNITED METAL AND PLASTIC INDUSTRY LTD
4706	UNITED MISSIONARY COMPREHENSIVE COLLEGE

4707	UNITED MORTGAGE LIMITED
4708	UNITED NATIONS INTERNATIONAL CHILD EDUCATION FUND PILOT PRIMARY SCHOOL
4709	UNITED NIGERIAN TEXTILES PLC
4710	UNITED PARCEL SERVICE
4711	UNITED ROLLING MILLS LIMITED
4712	UNITED TEXTILE CO. OF NIGERIA LIMITED
4713	UNITERM NIGERIA LIMITED
4714	UNITEX LIMITED
4715	UNITY BANK PLC
4716	UNITY BANK PLC@PRBNK0000012
4717	UNITY ELECTRICAL PARTNER COMPANY LTD
4718	UNITY HIGH SCHOOL
4719	UNITY MONTESORI N/PSCHOOL
4720	UNIUYO MICRO FINANCE BANK LIMITED
4721	UNIVERSAL BASIC EDUCATION
4722	UNIVERSAL BASIC EDUCATION BOARD
4723	UNIVERSAL GAS LTD
4724	UNIVERSAL LUGGAGES INDUSTRIES LIMITED
4725	UNIVERSAL RUBBER COMPANY NIG. LTD
4726	UNIVERSAL STEELS LTD.
4727	UNIVERSITY COLLEGE HOSPITAL (UCH) IBADAN
4728	UNIVERSITY COLLEGE HOSPITAL IBADAN VENTURES LTD
4729	UNIVERSITY OF ABUJA
4730	UNIVERSITY OF AGRICULTURE ABEOKUTA
4731	UNIVERSITY OF AGRICULTURE MAKURDI
4732	UNIVERSITY OF AGRICULTURE UMUDIKE
4733	UNIVERSITY OF BENIN
4734	UNIVERSITY OF BENIN DEMONSTRATION SECONDARY SCHOOL
4735	UNIVERSITY OF BENIN TEACHING HOSPITAL (UBTH) BENIN
4736	UNIVERSITY OF CALABAR
4737	UNIVERSITY OF CALABAR TEACHING HOSPITAL

4738	UNIVERSITY OF CALABAR TEACHING HOSPITAL (UCTH) CALABAR
4739	UNIVERSITY OF IBADAN
4740	UNIVERSITY OF ILORIN
4741	UNIVERSITY OF ILORIN TECHING HOSPITAL
4742	UNIVERSITY OF JOS
4743	UNIVERSITY OF LAGOS
4744	UNIVERSITY OF MAIDUGURI
4745	UNIVERSITY OF MEDICAL SCIENCE ONDO
4746	UNIVERSITY OF NIG. GENERAL ENTERPRISE LTD.
4747	UNIVERSITY OF NIGERIA - NSUKKA
4748	UNIVERSITY OF NIGERIA COMMUNITY BANK
4749	UNIVERSITY OF NIGERIA NSUKKA
4750	UNIVERSITY OF PORT-HARCOURT
4751	UNIVERSITY OF UYO
4752	UNIVERSITY OF UYO TEACHING HOSPITAL
4753	UNIVERSITY PREPARATORY SEC SCHOOL
4754	UNIVERSITY TEACHING HOSPITAL
4755	UNIVERSITY TEACHING HOSPITAL ADO EKITI
4756	UNIWELL TECH & CONSTRUCTION COMPANY LTD
4757	UNQIUE LEATHER FINISHING COMPANY LIMITED
4758	UNTH ENUGU
4759	UNTH, ENUGU
4760	UPPER BENUE RBDA
4761	UPPER NIGER RBDA
4762	UPTH PORT HARCOURT
4763	UPTH, PORT HARCOURT
4764	URBAN SHELTER LTD.
4765	UROMI MICRO FINANCE BANK NIGERIA LIMITED
4766	USMAN DAN FODIO UNIVERSITY SOKOTO
4767	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL (UDTH) SOKOTO
4768	UYI TECHNICAL LIMITED

4769	UZAIRUE COMMUNITY BANK NIG LTD
4770	VAGAN OIL AND GAS LTD
4771	VALID HOTELS LTD
4772	VALLEUMBRA FLOUR MILLS NIGERIA LIMITED
4773	VALSIHEE BUSINESS SERVICES LIMITED
4774	VAN OORD NIG. LTD
4775	VANGUARD MEDIA LTD.
4776	VANNC INTERNATIONAL SECURITY SYSTEMS LTD
4777	VAS NIG LTD
4778	VASCO INDUSTRIES LIMITED
4779	VATIS LIMITED
4780	VBS CONTRACTORS
4781	VEE VEE PAPER PRODUCT LIMITED
4782	VEEKAY INVESTMENTS LTD.
4783	VEEPEE INDUSTRIES LIMITED
4784	VELOSI SUPERINTENDEND NIGERIA LIMITED
4785	VENIK SPECIALIST HOSPITAL
4786	VERDANT ZEAL MARKETING COMMUNICATIONS LIMITED
4787	VERITAS UNIVERSITY ABUJA
4788	VERITE MICROFINANCE BANK LTD
4789	VERITY ASSOCIATES
4790	VERTEX AGRO LIMITED
4791	VESA FISHERIES LIMITED
4792	VETERAN RESOURCES WOBO NIGERIA LTD
4793	VETTAL MEGA SERVICES LIMITED
4794	VF GLOBAL SERVICES NIGERIA LIMITED
4795	VIATHAN ENGINEERING LIMITED
4796	VIC LAWRENCE & ASSOCIATES
4797	VICHE RESOURCES NIGERIA LIMITED
4798	VICTORIA ISLAND CONSULTANCY AND HOSPITAL SERV. LTD
4799	VICTORIA ISLAND CONSULTANCY HOSPITAL

4800	VICTORY GRAMMAR SCHOOL
4801	VICTORY INSURANCE BROKERS LIMITED
4802	VILLA MARINA HOTEL LTD
4803	VILLA PARK HOTELS AND SUITES LIMITED
4804	VINA INTERNATIONAL LTD
4805	VINARA CONFECTIONARIES LIMITED
4806	VINAS INDUSTRIES LTD
4807	VINCO PHARMACEUTICALS NIGERIA LIMITED
4808	VINCOW (NIGERIA) ENTERPRISES
4809	VINEE GAS LTD
4810	VINTAGE PRESS LTD
4811	VIOLET PARKS AND PREMISES
4812	VIPL GLOBAL SERVICES LIMITED
4813	VIRAMSUM NIG. LTD.
4814	VIRGIN FOREST ENERGY LIMITED
4815	VISAFONE COMMUNICATIONS LIMITED
4816	VISH INTEGRATED SERVICES LTD
4817	VISION 2020 SUPPORT PROGRAMME LTD TO GTE
4818	VISION JOB 24/7 NIGERIA LIMITED
4819	VISTA INTER LTD
4820	VITAMED BIOMEDICAL COMPANY LIMITED
4821	VIVA INTERNATIONAL LIMITED
4822	VIVA METAL & PLASTIC INDUSTRIES LTD
4823	VIVASOURCE NIGERIA LIMITED
4824	VIXA PHARMACEUTICAL COMPANY LTD
4825	VIXEN ENTERPRISES LIMITED
4826	VOICE OF NIGERIA
4827	VOLAB CONSULTING LIMITED
4828	VOLKSWAGEN OF NIGERIA LIMITED
4829	VOLUNTARY SERVICE OVERSEAS UNITED KINGDOM
4830	VON AUTOMOBILES

4831	VONO PRODUCTS LTD
4832	W.J. BUSH AND CO. NIGERIA LTD.
4833	WACOT RISE LIMITED
4834	WAEC INTERNATIONAL
4835	WAEP NIGERIA LIMITED
4836	WAHUM PACKAGING LIMITED
4837	WALTERSMITH PETROMAN OIL LIMITED
4838	WAPIC INSURANCE PLC
4839	WARRI SOUTH LOCAL GOVERNMENT COUNCIL OGBE-IJOH
4840	WARRI SOUTH WEST LOCAL GOVERNMENT COUNCIL OGBE-IJOH
4841	WATERSIDE INVESTMENT NIGERIA LIMITED
4842	WATERSIDE RUBBER ESTATES LTD
4843	WAVECREST COLLEGE
4844	WAVES AND RIPPLES NIG LTD
4845	WAVETEK NIGERIA LIMITED
4846	WAYA MULTI LINK TECHNOLOGY LTD
4847	WAYNE W.A. LTD
4848	WAZIRI UMARU POLYTECHNIC BIRNIN
4849	WEAFRI WELL SERVICES AND COMPANY LTD
4850	WELFARE MICRO FINANCE BANK LTD
4851	WELLCARE PHARMACY LTD
4852	WELLMED HEALTHCARE LIMITED
4853	WEMA BANK PLC
4854	WEMPCO STEEL MILLS COMPANY LIMITED
4855	WEMY INDUSTRIES LTD.
4856	WESLEY UNIVERSITY OF SCIENCE AND TECHNOLOGY
4857	WEST AFRICA HOUSEHOLD UTILITIES MANUFACTURING CO LTD
4858	WEST AFRICAN CATERING NIG. LTD
4859	WEST AFRICAN COTTON COY LTD
4860	WEST AFRICAN CUBES LIMITED
4861	WEST AFRICAN MANAGEMENT SERVICES LTD.

4862	WEST AFRICAN RUBBER PRODUCTS (NIGERIA) LIMITED
4863	WEST AFRICAN TOBACCO COMPANY
4864	WEST AFRICAN UTILITIES LIMITED
4865	WEST AFRICAN VENTURES LIMITED
4866	WEST ARICAN BUILDING MAT. MFG CO LTD
4867	WEST COAST DISTRIBUTION INT'L COMPANY LTD
4868	WESTCARE SPECIALIST HOSPITAL LIMITED
4869	WESTCHASE OIL AND GAS LIMITED
4870	WESTERN DELTA UNIVERSITY
4871	WESTERN METAL PRODUCTS COMPANY LIMITED
4872	WESTFIELD ENERGY RESOURCES LIMITED
4873	WETLAND ASSOCIATES LIMITED
4874	WETLAND CULTURAL AND EDUCATION FOUNDATION
4875	WHEELS LEASING SERVICES LIMITED
4876	WHITE ROSE HOSPITAL
4877	WHITEFIELD HOTELS LIMITED
4878	WHYTECLEON LIMITED
4879	WILAMZO RESOURCES LIMITED
4880	WILLAO NIGERIA LIMITED
4881	WILLSON NIG. LTD
4882	WILLYJOY DOMINION VENTURES
4883	WINDEK PROCUREMENT SERVICES LTD
4884	WINNERS GOLDEN CHANCE VENTURES LIMITED
4885	WINNERS SHOPPING CENTER AND CATERING LTD
4886	WINTESS GARDEN (HOTEL AND SUITES) LIMITED
4887	WISE EAGLE SERVICES LTD
4888	WOKOR SERVICES COMPANY LIMITED
4889	WOMEN GENDER DEVELOPERS ASSOCIATION, KANO
4890	WOMEN INFORMATION NETWORK INTERNATIONAL.
4891	WOMENS CORONA SOCIETY SCHOOL
4892	WONDERPACK INDUSTRIES LIMITED

4893	WOODS AND FRAMES LIMITED
4894	WOOLLEN & SYNTHETIC MANUFATURING NIG LTD
4895	WORD OF FAITH GROUP OF SCHOOLS
4896	WORD OF FAITH N/P SCHOOL
4897	WORD OF FAITH SEC.SCHOOL
4898	WORKFORCE MANAGEMENT CENTRE LIMITED
4899	WORKFORCE NIG LTD
4900	WORKMEN AND TALENTS AGENCY LIMITED
4901	WORKMENANDTALENTSAGENCYLIMITED
4902	WORLD MISSION AGENCY
4903	WORLD WIDE COMMERCIAL VENTURES LIMITED
4904	WORLDWIDE TECHNICAL SERVICES LIMITED
4905	WRAGBY BUSINESS SOLUTIONS AND TECHNOLOGIES LIMITED
4906	XL EXPRESS & LOGISTICS LIMITED
4907	XL MANAGEMENT SERVICES LIMITED
4908	XL OUTSOURCING LIMITED
4909	XMOLUC GLOBAL SERVICES LTD
4910	XOAP & XPONGES LIMITED
4911	XSTRATA PROFESSIONAL SERVICES LIMITED
4912	XTRA LARGE VENTURES
4913	Y.C.Â MAIKYAU AND COMPANY
4914	YAKUBU GOWON CENTER
4915	YALIAM PRESS LIMITED
4916	YAMAZ ENT NIG LTD
4917	Yamaz Integrated Services LTD
4918	YAN DUTSE COLLEGE
4919	YANKARI SAVINGS AND LOANS LTD.
4920	YARIMAN BAKURA SPECIALIST HOSPITAL GUSAU
4921	YAROSON PARTNERSHIP LTD
4922	YOA INSURANCE BROKERS LIMITED
4923	YOLA ELECTRICITY DISTRIBUTION PLC

4924	YOLAS CONSULTANTS ENG.
4925	YOUNG MEN'S CHRISTIAN ASSOCIATION OF LAGOS
4926	YOUNG SHALL GROW MOTORS
4927	YOUTHS INITIATIVE FOR ADVOCACY GROWTH & ADVANCEMENT
4928	ZAKARIYA (NIGERIA) LTD.
4929	ZAMAN CLINIC
4930	ZAMANI COLLEGE KADUNA
4931	ZAMFARA TEXTILE INDUSTRIES LIMITED
4932	ZAN COSMETIC INDUSTRIES LTD
4933	ZARIA FERTILIZER AND RICE MILLING LIMITED
4934	ZARIA INDUSTRIES LTD.
4935	ZARTECH LTD
4936	ZEALAND MANAGEMENT CONSULTANCY LIMITED
4937	ZENCON INVESTMENTS LIMITED
4938	ZENITH GENERAL INSURANCE COMPANY LTD
4939	ZENITH INTERNATIONAL BANK LIMITED
4940	ZENITH INTERNATIONAL SCHOOL
4941	ZENITH INTERNATIONAL SECONDARY SCHOOL
4942	ZENITH PENSIONS CUSTODIAN LIMITED
4943	ZENITH REGISTRARS LIMITED
4944	ZERMATT LIQUOR LIMITED
4945	ZETRA ENERGY LIMITED
4946	ZIKORA MEDICAL CENTRE LTD
4947	ZIRTH SERVICES LTD
4948	ZITA CONSTRUCTION LIMITED
4949	ZIVANNAH SERVICES
4950	ZOA FOUNDATION
4951	ZOPAZ CONSULTING DTS LIMITED
4952	ZSCHLATER NIGERIA LIMITED
4953	ZTE NIGERIA LIMITED
4954	ZUKUS INDUTRIES LTD

4955	ZUPLOB GLOBAL LTD
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