

NAME OF PFA: STANBIC IBTC PENSION MANAGERS LIMITED

PFA CODE: 0021



DETAILS OF EMPLOYERS IN TRANSITIONAL CONTRIBUTIONS FUND

S/N	EMPLOYER NAME
1	A & G INSURANCE LTD
2	A & P FOODS LTD
3	A D NWABS CONSULTING LIMITED
4	A. A RESCUE LIMITED
5	A. A. RANO NIGERIA LIMITED
6	A. BONNY AND SONS (NIGERIA) LIMITED
7	A.M.G. PETRO-ENERGY LIMITED
8	A.S.D MOTORS NIG LTD
9	A.Y.M. SHAFI LIMITED
10	A2M ENERGY LIMITED
11	AAZY KITCHENS LIMITED
12	ABAJI AREA COUNCIL
13	ABAYOMI AGIA HOTELS LIMITED
14	ABBEY JUNIOR MIXED & INFANT SCHOOL
15	ABBEY SCHOOL
16	ABC EXPRESS COURIER LIMITED
17	ABC SANITATION SOLUTIONS LIMITED
18	ABEOKUTA NORTH LOCAL GOVERNMENT
19	ABEOKUTA SOUTH L. G. A
20	ABEX EXPRESS PARCEL SERVICES
21	ABI ASSOCIATES LIMITED
22	ABRAHAM PHILIPS NIGERIA LTD
23	ABUBAKAR TAFAWA BALEWA UNIVERSITY (ATBUTH BAUCHI)
24	ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI
25	ABUCONS (NIGERIA) LIMITED
26	ABUJA AGRIC DEV. PROJECT
27	ABUJA CLINICS LIMITED
28	ABUJA DIRECTORATE OF ROAD TRAFFIC
29	ABUJA ENVIRONMENTAL PROTECTION AGENCY
30	ABUJA INVESTMENT AND PROPERTIES DEV. CO LTD
31	ABUJA METROPOLITAN AGENCY
32	ABUJA MUNICIPAL AREA COUNCIL
33	ACCAT NIGERIA LIMITED
34	ACCELON NIGERIA LTD
35	ACCESS BANK NIGERIA PLC
36	ACCESS PENSION FUND CUSTODIAN LIMITED
37	ACCIDENT INVESTIGATION BUREAU
38	ACCION MICROFINANCE BANK LIMITED
39	ACCL CONSTRUCTION LIMITED
40	ACCOLADE SCHOOLS LIMITED
41	ACCOUNTING & INFORMATION MANAGEMENT SERVICES(AIMS)
42	ACE FEEDS LIMITED
43	ACEN INSURANCE COMPANY PLC
44	ACF INTERNATIONAL

45	ACORN PETROLEUM NIG. LTD
46	ACTIONPOINTER LTD
47	ADBAM ENGINEERING SERVICES LTD
48	ADCAX NOMINEES LIMITED
49	ADCOCK INGRAM WEST AFRICA LIMITED
50	ADDIDE LIMITED
51	ADDOSSER MICRO FINANCE BANK LIMITED
52	ADE MEGA INTEGRATED LIMITED
53	ADEBISI ODERINDE AND COMPANY
54	ADEBOLA SOBANJO AND COMPANY
55	ADECO PROJECT ENGINEERING B.V.WEST AFRICA LTD
56	ADEGBEMILE, AGANGAN, AKINLOSOTU AND COMPANY
57	ADEGBONMIRE AND ASSOCIATES
58	ADELINE OGUNLADE SEC SCHOOL
59	ADEPETUN CAXTON MARTINS AGBOR AND SEGUN
60	ADESOYE COLLEGE
61	ADEXEN AGENCY SERVICES NIGERIA LIMITED
62	ADIAHA OBONG SECONDARY COMMERCIAL SCHOOL
63	ADLER PRODUCTS LTD.
64	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA
65	ADO ENGINEERS
66	A-DOPT INTERNATIONAL SERVICES NIG LIMITED
67	ADOY LIMITED
68	ADROIT SOLUTIONS LIMITED
69	ADUNMED NIGERIA LIMITED
70	ADUVIE MONTESSORI SCHOOLS LIMITED
71	ADVANTICA CONCEPTS LIMITED
72	ADVENTIST SECONDARY TECHNICAL COLLEGE
73	ADVERTISING PRACTITIONERS COUNCIL OF NIGERIA
74	ADWORK LIMITED
75	AFA SPORTS APPAREL NIGERIA LIMITED
76	AFRIBANK CAPITAL MARKETS LIMITED
77	AFRIBANK CAPITAL MARKETS LTD
78	AFRICA BUSINESS NEWS (NIGERIA) LIMITED
79	AFRICA PRACTICE R & B LIMITED
80	AFRICA WORLDWIDE REMOVALS LIMITED
81	AFRICAN CENTRE FOR LEADERSHIP STRATEGY & DEVELOPMENT
82	AFRICAN HERITAGE INSTITUTION LTD/GTE
83	AFRICAN LEGEND INDIGO NIGERIA LIMITED
84	AFRICAN NEWSPAPERS OF NIG LTD
85	AFRICAN PITS & QUARRIES LIMITED
86	AFRICAN STEEL MILL NIGERIA LIMITED
87	AFRICAN TEXTILE MANUFACTURERS LTD
88	AFRIZONE TECHNICAL LIMITED
89	AFRO COMMERCE WEST AFRICA LTD
90	AFRO OYIMI NIGERIA LIMITED
91	AFROMEDIA (NIG) LTD.
92	AGADA FOUNDATIONS LIMITED
93	AGAPE BAPTIST COLLEGE

94	AGDC EMPLOY ABILITY & ENTERPRISE LTD/GTE
95	AGE CONSULTS LIMITED
96	AGENCY FOR MASS EDUCATION
97	AGIP ENERGY & NATURAL RESOURCES NIG. LTD.
98	AGRALE AUTOMATED SERVICES LIMITED
99	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE
100	AGRO ALLIED DEVELOPMENT ENTERPRISES LTD.
101	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL (ABUTH) ZARIA
102	AHMED ZAKARI AND CO
103	AHOCOL SAVINGS AND LOANS LTD
104	AICETEC NIGERIA LIMITED
105	AIM CONSULTANTS LIMITED
106	AINERGY CONTRACTING SERVICES LIMITED
107	AIR LIQUIDE NIG. LTD.
108	AIR TRANSPORT SERVICES SENIOR STAFF ASSOCIATION OF NIGERIA
109	AIRTEL NETWORKS LIMITED
110	AIRTIME NETWORKS LIMITED
111	AIRWORLD TECHNOLOGIES LIMITED
112	AITEO ENERGY RESOURCES LIMITED
113	AJAGBE CLEANING SERVICES
114	AJANI FARMS LTD.
115	AJAOKUTA STEEL CO. LTD
116	AJEAST NIGERIA LIMITED
117	AJINOMOTO FOODS NIGERIA LTD
118	AJNU VENTURES ENVIRONMENTAL SERVICES LTD
119	AJOKE STORES LIMITED
120	AKEBONO INDUSTRIES CO. NIG. LTD
121	AKER SOLUTIONS NIGERIA LIMITED
122	AKESIS HEALTH NIG LTD/GTE
123	AKIMOS DAYCARE NURSERY/PRIMARY SCHOOL
124	AKIN ABRAHAM ENGINEERING SERVICES LIMITED
125	AKPAVEN INTEGRATED SERVICES LIMITED
126	AKPOLLINS NIGERIA ENTERPRISES LIMITED
127	AKWA IBOM PROPERTY & INVESTMENT CO. LTD (APICO)
128	ALAN CARAY TECHNICAL LIMITED
129	ALARA MULTICONCEPTS LIMITED
130	ALCATEL (NIGERIA) LIMITED
131	ALDUCO ENERGY LIMITED
132	ALEKUN MICROFINANCE BANK NIGERIA LIMITED
133	ALEXIS HOTEL & CONFERENCE CENTRE LIMITED
134	ALFAREED OIL AND GAS LIMITED
135	ALFRED JAMES HOLDINGS LTD
136	ALIFUN HOTEL AND CATERING LIMITED
137	ALIJOE & SON NIGERIA LIMITED
138	ALL CAD CONSULT LTD
139	ALL SAINT COLLEGE
140	ALL SAINTS ANG CHURCH WARRI
141	ALL SAINTS ANGLICAN CHURCH WUSE ABUJA
142	ALL SAINTS CHURCH SCHOOL

143	ALL SOULS' CHURCH
144	ALL SOULS HIGH SCHOOL
145	ALLER AQUA NIGERIA LIMITED
146	ALLIANCE & GENERAL SHIPPING
147	ALLIANCE AND GENERAL LIFE ASSURANCE PLC
148	ALLIANCE FOR INTERNATIONAL MEDICAL ACTION (ALIMA)
149	ALLIED ATLANTIC DISTILLERIES LIMITED
150	ALLIED CONSULTANTS LIMITED
151	ALLIED ENERGY PLC
152	ALLIED MANAGEMENT AND DEVELOPMENT COMPANY LIMITED
153	ALLIED SOFT LIMITED
154	ALLIED TRUST AND SYSTEMS NIGERIA LIMITED
155	ALLISON LTD
156	ALLOVER CENTRAL POLYTECHNICS
157	ALLSWELL NIGERIA LIMITED
158	ALMA STORES LTD
159	ALMOG ENGINEERING LTD
160	ALOMESH SERVICES LTD
161	ALON TECHNICAL SERVICES LIMITED
162	ALPHA PHARMACY & STORES (NIG) LTD
163	ALPHASTAR PAINT INDUSTRIES LTD
164	AL-QALAM UNIVERSITY, KATSINA
165	ALTARA CREDIT LIMITED
166	ALTECH SFICO LTD
167	ALTERNATIVE CAPITAL PARTNERS LIMITED
168	ALUMINIUM ROLLING MILLS
169	ALVAC COMPANY LIMITED
170	AL-ZACHY & COMPANY
171	AMAIDEN ENERGY NIGERIA LTD
172	AMANA CONSORTIUM LIMITED
173	AMASUMOR RESOURCES NIGERIA LIMITED
174	AMBASSADORS COLLEGE
175	AMBRICH GROUP LIMITED
176	AMEC CONTRACTORS (WEST AFRICA) LIMITED
177	AMECRON NIGERIA LIMITED
178	AMERICAN AIRSEA CARGO LIMITED
179	AMERICAN INT.SCHOOL
180	AMERICAN UNIVERSITY OF NIGERIA
181	AMERICAS BEST HOTEL OTA LIMITED
182	AMG GLOBAL SERVICES NIG LTD
183	AMINU KANO TEACHING HOSPITAL KANO
184	AMPRI GLOBAL LTD
185	AMSL PETROLEUM MARKETING LIMITED
186	AMTRADE MEDICAL SOLUTIONS LIMITED
187	AMYN INVESTMENTS LIMITED
188	ANAMBRA MOTOR MANUFACTURING CO. LTD
189	ANAMEC GENERAL SERVICES LIMITED
190	ANAP BUSINESS JETS LIMITED
191	ANCHOR INSURANCE COMPANY LIMITED

192	ANCHOR MARIC NIGERIA LIMITED
193	ANCILLA CATHOLIC HOSPITAL
194	ANEEMCO VENTURES
195	ANGLICAN COMMUNION, ABUJA
196	ANGLICAN DIOCESE OF ABUJA
197	ANGLICAN DIOCESE OF MAKURDI
198	ANGLICAN GIRLS' COLLEGE
199	ANIYUN HOSPITAL
200	ANKORPOINTE INTEGRATED LIMITED
201	ANNAJUL ROSARI NIGERIA LTD
202	ANSAR-UD-DEEN ACADEMY, LAGOS
203	ANSAR-UD-DEEN SOCIETY OF NIGERIA
204	ANSAR-UR-DEEN NURSERY AND PRIMARY SCHOOL OGOTUN-EKITI
205	AOS ORWELL LIMITED
206	AOU VENTURES LIMITED
207	APCON
208	APF FOUNDATION LTD/GTE
209	APIN PUBLIC HEALTH INITIATIVES LTD./GTE
210	APRICOT PLASTIC INDUSTRIES LTD
211	AQUA - KEE VENTURES LIMITED
212	AQUILA CAPITAL LIMITED
213	AQUILA LOGISTICS LIMITED
214	AQUITANE OIL AND GAS LIMITED
215	ARAMEX DELIVERY SERVICES LIMITED
216	ARBICO LTD
217	ARCELORMITTAL TUBULAR PRODUCTS NIGERIA LIMITED
218	ARCHITECTURAL PRODUCTS LTD
219	ARDOVA PLC
220	AREA COUNCIL STAFF PENSION BOARD, ABUJA
221	AREWA HEALTH MAINTENANCE SERVICES LIMITED
222	ARIK AIR LIMITED
223	ARIOSH LIMITED
224	ARIZONA INSURANCE BROKERS LIMITED
225	ARKI-WAVES NIGERIA LIMITED
226	ARKSEGO NIGERIA LTD.
227	ARM PENSION MANAGERS (PFA) LIMITED
228	ARRAVO GLOBAL SERVICES LIMITED
229	ARRIOT ENGINEERING LTD
230	ARRIVE ALIVE ROAD SAFETY INITIATIVE
231	ARS NIGERIA LIMITED
232	ARUNA OGUN MEMORIAL SPECIALIST HOSPITAL
233	ARUNA OGUN MEMORIAL VENTURES LIMITED
234	ASAA PYRAMID HOTELS
235	ASAHI BRANDS LTD
236	ASAJU LIMITED
237	ASAJU MEDICAL CLINIC
238	ASBA-YED CONCERNS NIGERIA LIMITED
239	ASCENSION CONSULTING SERVICES
240	ASCON OIL CO. LTD

241	ASDIA (NIGERIA) LIMITED
242	ASEMMA DYNAMICS GLOBAL LTD
243	ASH BARD MARINE SERVICES LIMITED
244	ASHAKA SERCURITY CO. LTD
245	ASIATIC STEEL MANUFACTURING LTD
246	ASKY AIRLINE
247	ASO INVESTMENT AND DEVELOPMENT COMPANY LIMITED
248	ASO RADIO AND TELEVISION SERVICES PLC
249	ASOMON ELECTRICS NIGERIA LIMITED
250	ASSET AND RESOURCE MANAGEMENT COMPANY LTD
251	ASSET MANAGEMENT CORPORATION OF NIGERIA
252	ASSET MANAGEMENT GROUP LIMITED
253	ASSO MARITIME SERVICES LTD
254	ASSOCIATED FRANCAISE DE NIGERIA
255	ASSOCIATION FOR REPRODUCTIVE AND FAMILY HEALTH
256	ASTRA FOODS LIMITED
257	ASTRA INSTRUMENTS LIMITED
258	ASTRAL POWER PROJECTS LTD
259	ASTRAL WATERS LIMITED
260	AT & A PROPERTIES SYNERGY LTD
261	AT & A RETAIL LIMITED
262	ATB TECHSOFT SOLUTION LTD
263	ATINAYI NIGERIA LIMITED
264	ATLANTIC HALL SCHOOL
265	ATLANTIC SHRIMPERS LTD
266	ATLAS TECHNICAL SERVICES LIMITED
267	ATO ARCHITECTS LIMITED
268	AUCHI POLYTECHNIC, AUCHI
269	AURUM ENERGY MARITIME & CONSTRUCTION LTD
270	AUSTIN LAZ AND COMPANY LIMITED
271	AUTONATION NIGERIA LIMITED
272	AVI CENNA INTERNATIONAL PRIMARY SCHOOL
273	AVON HEALTH CARE LIMITED
274	AVSATEL COMMUNICATIONS LIMITED
275	AWA ENGINEERING COMPANY NIGERIA LIMITED
276	AWARITSE NIGERIA LIMITED
277	AWESOME COLLEGE LIMITED
278	AWOYINFA OBAFUNSO & COMPANY
279	AXA MANSARD INSURANCE PLC
280	AYCEE LIMITED
281	AYEYE AND COMPANY
282	AYINDE SANNNI AND COMPANY LIMITED
283	AYLESBURY PERSONNEL LIMITED
284	A-Z PETROLEUM PRODUCTS LTD
285	B AND B LEATHER LIMITED
286	B. STABILINI AND CO. LTD
287	BABANI MOHAMMED G. (NIG. LIMITED
288	BABATUNDE SOBAMOWO AND COMPANY
289	BABBAN GONA FARMER SERVICES NIGERIA LIMITED

290	BABCOCK MICROFINANCE BANK LIMITED
291	BABCOCK UNIVERSITY
292	BABINGTON MACAULAY JUNIOR SEMINARY
293	BABYVILLE LIMITED
294	BADAGRY ANGLICAN NURSERY AND PRIMARY SCHOOL
295	BAGCO MORPACK NIGERIA LIMITED
296	BAKER HUGHES COMPANY LIMITED
297	BAKER TILLY NIGERIA
298	BAKLANG ALLIANZ INTERNATIONAL LIMITED
299	BAKLANG CONSULTANTS LIMITED
300	BAKOR MEDICAL CENTRE
301	BAMBO NIGERIA LIMITED
302	BANCOR OUTSOURCING
303	BANG EJEMOT PROCESSING AND INVESTMENTS LIMITED
304	BANK OF AGRICULTURE LIMITED
305	BANKERS WAREHOUSE LIMITED
306	BANTON AND BANTON SERVICES NIGERIA LIMITED
307	BANWO AND IGHODALO (SOLICITORS)
308	BAPTIST HIGH SCHOOL ABUJA LIMITED
309	BAPTIST HIGH SCHOOL MAKURDI
310	BAPTIST MEDICAL CENTRE OGBOMOSO
311	BAPTIST MISSION OF NIGERIAN
312	BAPTIST MISSION SCHOOLS
313	BARUZI LIMITED
314	BASELINE FABRICATION LIMITED
315	BASF WEST AFRICA LIMITED
316	BASIC SERVICES NIGERIA LIMITED
317	BASIC SHARP SERVICES NIGERIA LIMITED
318	BATELITWIN GLOBAL SERVICES LIMITED
319	BATES-COSSE LIMITED
320	BATTLE CRY CHRISTIAN MINISTRIES
321	BAWYI MICROFINANCE BANK LIMITED
322	BAYLINK NIGERIA LIMITED
323	BB ALLISON INTEGRATED SERVICES
324	BEDMATE NIGERIA INTERNATIONAL ENTERPRISES CO.
325	BEKS KIMSE NIG LIMITED
326	BEKS KIMSE NIG LTD
327	BEL IMPEX LTD
328	BEL PAPYRUS LIMITED
329	BELANOVA APARTMENTS AND SUITES LIMITED
330	BELEMA GAS & OILFIELD LTD
331	BELEMAOIL PRODUCING LTD
332	BELL OIL AND GAS LIMITED
333	BELLPOINT ENERGY LIMITED
334	BEMIL NIGERIA LIMITED
335	BEMIL SECURITY NIG LTD
336	BEN AKPORIAYE AND COMPANY
337	BENDARD O OBIECHEFUNA ENTERPRISE
338	BENDEL BREWERY LIMITED

339	BENE PROJECTI NIGERIA LIMITED
340	BENJAMIN MICHAELS LIMITED
341	BEN-SEGBA TECHNICAL SERVICES LIMITED
342	BENSON IDAHOSA UNIVERSITY
343	BENUE BREWERY NIG. LTD
344	BENUE CEMENT COMPANY PLC
345	BEST OPTION NIGERIA LIMITED
346	BEST STORE LIMITED
347	BESTWORTH ASSETS AND TRUST LIMITED
348	BETHLEHEM GIRLS COLLEGE
349	BETTERWORKMAN CONTRACTORS LIMITED
350	BEZALEEL RESOURCE-WORTH CONSULTING LIMITED
351	BGI AVIATION TECHNICAL SERVICES NIGERIA LIMITED
352	BGL PLC
353	BHS INTERNATIONAL LIMITED
354	BICMFB LIMITED
355	BI-COURTNEY AVIATION SERVICES LIMITED
356	BIG FINGERS OIL SERVICES LIMITED
357	BIGTHANA MICROFINANCE BANK LIMITED
358	BILA INTEGRATED SERVICES LIMITED
359	BILSAT NIGERIA LIMITED
360	BIM ASSOCIATES
361	BIMLEX ANDY NIGERIA LIMITED
362	BIN MUSA ENTERPRISES
363	BINT & PRATHEL LTD
364	BIO-GENERIC NIGERIA LIMITED
365	BIO-ORGANICS NUTRIENT SYSTEM LIMITED
366	BIRAY CONSTRUCTION NIGERIA LIMITED
367	BJ SERVICES COMPANY NIGERIA LIMITED
368	BK TUBULARS NIGERIA LIMITED
369	BL GROUP NIGERIA LIMITED
370	BLACK PELICAN LIMITED
371	BLACKHOUSE MEDIA LIMITED
372	BLOMMERIA LOGISTICS LTD
373	BLOOMS ACADEMY LIMITED
374	BLUE STAR SHIPPING LINE LTD
375	BLUEWAVE EXCLUSIVE CONSULTS
376	BM SCHOOLS LIMITED
377	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE ABU
378	BOARD OF INTERNAL REVENUE KOGI STATE
379	BODLAND SYSTEMS LIMITED
380	BOLA AJIBOLA & CO
381	BOLAB FARMS LTD
382	BOLAJI IPAYE AND PARTNERS
383	BOLINGO HOTELS LTD, ABUJA
384	BOLOBOLO CONSULTANCY SERVICES LTD
385	BOMADI NIGERIA LIMITED
386	BONNY TAWHEED GLOBAL RESOURCES LIMITED
387	BONNY UTILITY COMPANY NIG LTD

388	BOOTS CAMP & HOSPITALITY LIMITED
389	BORDER COMMUNITY DEVELOPMENT AGENCY
390	BORKIR INTERNATIONAL COMPANY LIMITED
391	BOSAK MICROFINANCE BANK LIMITED
392	BOULOS ENTER.LTD
393	BOW DYNAMIC SYSTEM LIMITED
394	BOWEN MICROFINANCE BANK LIMITED
395	BOWEN UNIVERSITY
396	BOX & CEDAR LIMITED
397	BRAINSHARE TECHNOLOGIES AND SERVICES NIGERIA LIMITED
398	BRAND FOOTPRINT COMMUNICATION NIG LIMITED
399	BRAS VENTURES LIMITED
400	BRAWAL SLUPPING NIG. LTD
401	BRENNTAG CHEMICALS NIGERIA LIMITED
402	BRENTX PETROLEUM SERVICES LIMITED
403	BRICKHALL SCHOOL
404	BRIDGE ACADEMIES INTERNATIONAL LIMITED
405	BRIDGE FINANCE COMPANY LTD
406	BRIDGEGAP CONSULTS LIMITED
407	BRIGHT - END MICROFINANCE BANK LIMITED
408	BRITEX NIG. LTD
409	BRITISH AMERICAN TOBACCO NIG LTD
410	BRITISH CANADIAN INTERNATIONAL EDUCATION LIMITED
411	BRITISH NIGERIA ACADEMY LIMITED
412	BRITTANIA-U NIGERIA LIMITED
413	BROAD BASED COMMUNICATIONS LIMITED
414	BROADLOG SUPPORT SERVICES LTD
415	BROLL PROPERTY SERVICES LIMITED
416	BROMLEY TECHNOLOGY LIMITED
417	BRONZE AND STOCKWELLS
418	BROOKERS AND RUNDEL LIMITED
419	BRUEM CONCEPTS LIMITED
420	BRUNEL ENERGY NIGERIA LIMITED
421	BRUZ-OTUS NIGERIA LIMITED
422	BT TECHNOLOGIES LIMITED
423	BTY LOGISTICS AND RESOURCES INTERNATIONAL (NIGERIA) LIMITED
424	BUA FOODS PLC
425	BUA INTERNATIONAL LIMITED
426	BUA PORTS & TERMINALS LIMITED
427	BUDGET OFFICE OF THE FEDERATION
428	BUILDING DESIGN WORKSHOP LIMITED
429	BUKINN MOORE VENTURES LIMITED
430	BULK PACK SERVICES LIMITED
431	BUMPER (MUSHIN) COOPERATIVE MULTIPURPOSE SOCIETY LIMITED
432	BUREAU OF LOCAL GOVERNMENT PENSIONS, OGUN
433	BUREAU OF PUBLIC PROCUREMENT
434	BUREAU OF PUBLIC SERVICE REFORMS, ABUJA
435	BUSINESS DAY MEDIA LIMITED
436	BUSINESS TRAVEL MANAGEMENT LIMITED

437	BUSSBAR ENGINEERING LIMITED
438	BUSYBEES PARKLANE BRITISH SCHOOL
439	BUSYBEES PARKLANE NIGERIA LIMITED
440	BWARI AREA COUCIL
441	BWARI LOCAL EDUCATION AUTHORITY
442	BYBLOS BANK REPRESNTATIVE OFFICE (NIG) LIMITED
443	C & I LEASING PLC
444	C & N ABUSON UNITED INVESTMENT LIMITED
445	C AND M EXCHANGE LIMITED
446	C CYLINDERS LTD
447	C.A.CHIZEA AND COMPANY
448	C.C OHMS NIGERIA LIMITED
449	C.H.F. HERON NIGERIA LIMITED
450	CAC NURSERY & PRIMARY SCHOOL
451	CACHEZ PROPERTIES LIMITED
452	CACHEZ TURNKEY PROJECTS LIMITED
453	CADBURY NIG LTD
454	CAKASA NIG. CO. LTD
455	CAKES & CREAMS LIMITED
456	CALABAR SYNOD EDUCATION AUTHORITY
457	CALAG CAPITAL LIMITED
458	CALEB INTERNATIONAL COLLEGE
459	CALSEM TRUST LTD
460	CALTRANE PROJECTS NIGERIA LIMITED
461	CALYX SECURITIES LIMITED
462	CAMELOT REST HOUSE LIMITED
463	CAMERON FLOW CONTROL TECHNOLOGY NIGERIA LIMITED
464	CAMERON OFFSHORE SYSTEMS NIGERIA LIMITED
465	CAMUSAT NIGERIA ENGINEERING LIMITED
466	CANDID OIL SERVICES LIMITED
467	CANVEST NIG LTD
468	CAPITAL ASSETS LIMITED
469	CAPITAL CITY AUTO MOBILE LIMITED
470	CAPITAL EXPRESS GENERAL INSURANCE LIMITED
471	CAPITAL OIL & GAS INDUSTRIES LTD.
472	CAPITAL PARTNERS LIMITED
473	CAPITALSQUARE WORKSPACE SOLUTIONS LTD
474	CAPITOL HILL CLINIC/HOSPITAL
475	CAPRICORN MARINE TECHNOLOGIES PLC
476	CAPRICORN RESOURCES LIMITED
477	CAPRI-MARTINS FINANCE (NIGERIA) COMPANY LIMITED
478	CAPS FEED LIMITED
479	CARAWAY FOODS INTERNATIONAL (NIGERIA) LIMITED
480	CARBON FINANCE AND INVESTMENTS LIMITED
481	CARD CENTRE NIGERIA LIMITED
482	CAR-LINK NIG. LIMITED
483	CARONC FARMS LIMITED
484	CARONC HOLDINGS LIMITED
485	CASA CONSULT LIMITED

486	CASABLANCA VENTURES LIMITED
487	CASELLA SCIENCE AND ENVIRONMENT NIGERIA LIMITED
488	CAST OIL AND GAS LIMITED
489	CASTLAT NIGERIA LIMITED
490	CASTLEGATE INTERNATIONAL LIMITED
491	CATERING AND FACILITIES SOLUTIONS LIMITED
492	CATHEDRAL CHURCH OF CHRIST
493	CATHEDRAL OF ST PETER ANG ABK
494	CATHOLIC AGENCY FOR OVERSEAS DEVELOPMENT
495	CATHOLIC ARCHDIOCESE OF LAGOS
496	CATHOLIC CARITAS FOUNDATION OF NIGERIA
497	CATHOLIC COMPREHENSIVE HIGH SCHOOL
498	CATHOLIC DIOCESE OF AUCHI
499	CATHOLIC DIOCESE OF BAUCHI
500	CATHOLIC RELIEF SERVICES NIG
501	CATTEL CONSTRUCTION NIGERIA LTD
502	CAVERTON HELICOPTERS LIMITED
503	CAVERTON MARINE LIMITED
504	CBC PROPERTIES LIMITED
505	CCECC NIGERIA LIMITED
506	CDA VENTURES LIMITED
507	CDK INTEGRATED INDUSTRIES LIMITED
508	CDL ASSET MANAGEMENT LIMITED
509	CDT NIGERIA LIMITED
510	CEDARS EDUCATIONAL SERVICES LIMITED
511	CEDARWOOD INTERNATIONAL SCHOOL
512	CEDDI SERVICES LIMITED
513	CEE ESS LIMITED
514	CELL COMMUNICATIONS LTD.
515	CENTAGON INTERNATIONAL SCHOOL
516	CENTER FOR SPACE SCIENCE TECHNOLOGY
517	CENTRAL BANK OF NIGERIA
518	CENTRAL REALTIES LIMITED
519	CENTRE FOR BASIC SPACE SCIENCE)(CBSS) NSUKKA
520	CENTRE FOR BLACK AFRICAN ARTS AND CIVILIZATION (CB
521	CENTRE FOR GEODEDY GEODYNAMICS
522	CENTRE FOR GEODYESY
523	CENTRE FOR INTEGRATED HEALTH PROGRAMS LIMITED
524	CENTRE FOR MANAGEMENT DEVELOPMENT (CMD)
525	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT ABUJA
526	CENTRE FOR SPACE TRANSPORT AND PROPULSION LAGOS
527	CENTRUM PROPERTIES LIMITED
528	CENTURY DYES & CHEMICALS LTD
529	CENTURY ENERGY SERVICES LIMITED
530	CFAO CICA NIGERIA LIMITED
531	CFAO GENERAL IMPORT
532	CFAO NIG LTD
533	CFAO TECHNOLOGIES NIGERIA LIMITED
534	CHAMPION NEWSPAPERS LTD

535	CHAMS NIG.LTD
536	CHAMS NIG.LTD.
537	CHANNEL OIL AND PETROLEUM LIMITED
538	CHANNELS INCORPORATED LTD
539	CHANRAI NIG LTD
540	CHAPEL HILL ADVISORY PARTNERS LIMITED
541	CHARLES ANTHONY LAWYERS
542	CHARTER BRIDGE VENTURES LIMITED
543	CHARTERED INSTITUTE OF BANKERS OF NIGERIA
544	CHASEWOOD LIMITED
545	CHEETAH PRESS LTD
546	CHELLARAMS PLC
547	CHELSEA HOTELS LIMITED
548	CHEUNG LUNG WEAVING LOOM INDUSTRIES (NIGERIA) LIMITED
549	CHEVRON NIG LTD
550	CHI PHARMAEUTIALS LIMITED
551	CHIBEK INSTRUMENTS LIMITED
552	CHICASON NIG. LTD
553	CHIEF LADI ROTIMI-WILLIAMS CHAMBERS
554	CHIELEM W.A COMPANY LIMITED
555	CHILDRENS FOUNDATION SCHOOL
556	CHINGO MARKETING ENTERPRISES LTD
557	CHOCOLATE CITY LIMITED
558	CHRIST AMBASSADORS INTERNATIONAL COLLEGE
559	CHRIST AMBASSSDORS COLLEGE
560	CHRIST ANGLICAN CHURCH PRY SCHOOL
561	CHRIST ANGLICAN JUNIOR SEMINARY
562	CHRIST LIVINGSRING APOSTOLIC MINISTRY
563	CHRIST THE KING CATHOLIC CHURCH
564	CHRIST THE KING COLLEGE
565	CHRIST THE REDEEMERS NURSERY AND PRIMARY SCHOOL
566	CHRISTIAN AID NIGERIA
567	CHRISTIAN ASSOCIATION OF NIGERIA
568	CHUKWUEMEKA ODUMEGWU OJUKWU UNIVERSITY
569	CHURCH OF CHRIST - NIGERIA
570	CHURCH OF PENTECOST ANGLICAN COMMUNION
571	CHURCH OF THE RESURRECTION
572	CHURCHGATE IND. (NIG) LTD.
573	CINDOLA INTL LIMITED
574	CIRCLE CONSTRUCTION NIGERIA LIMITED
575	CITA BULK STORAGE FACILITIES LIMITED
576	CITISERVE LIMITED
577	CITISERVE MICROFINANCE BANK LIMITED
578	CITISERVE SECURITY LIMITED
579	CITIZENSHIP & LEADERSHIP TRAINING CENTRE (CLTC)
580	CITY BUSINESS COMPUTERS LTD
581	CITY COMMERCIAL AND INDUSTRIAL ENTERPRISE LIMITED
582	CITY GATE CONSULTING NIGERIA LIMITED
583	CITY METROLINE COMPANY (NIGERIA) LIMITED

584	CITYFLEX EXPRESS LIMITED
585	CIVIL SERVICE COMMISSION
586	CLAZI NIGERIA LIMITED
587	CLEMLINE SERVICES
588	CLEVERBATCH ENGINEERING SERVICES LIMITED
589	CLIMAX INSPECTION SERVICES LIMITED
590	CLINA-LANCET LABORATORY LIMITED
591	CLINT VENTURES LIMITED
592	CLINTON HEALTH ACCESS INITIATIVE
593	CLUGTON TECHNOLOGIES LIMITED
594	CMB BUILDING MAINTANENANCE AND INVESTMENT COMPANY LTD
595	CNBC AFRICA
596	CNOOC ENERGY SERVICES NIGERIA LIMITED
597	COASTAL AND RECLAMATION ENGINEERING SERVICES NIGERIA LIMITED
598	COASTAL HEALTH SYSTEMS DEVELOPMENT LIMITED
599	COASTAL INLAND MARINE SERVICES
600	COCOA RESEARCH INSTITUTE IBADAN
601	CODE OF CONDUCT TRIBUNAL
602	COLBY (NIGERIA) LIMITED
603	COLLEGE OF AGRICULTURE AKURE
604	COLLEGE OF AGRICULTURE MOORE PLANTATION IBADAN
605	COLLEGE OF EDUCATION BILLIRI
606	COLLEGE OF FORESTRY IBADAN
607	COLLEGE OF FORESTRY JOS
608	COMAG STEEL AND CONSTRUCTION COMPANY LTD
609	COMBASE ENERGY LIMITED
610	COMENERGY MANAGED SERVICES LIMITED
611	COMET STAR MANUFACTURING COMPANY LIMITED
612	COMMERCIAL MARINE INSURANCE BROKERS LIMITED
613	COMMUNICATION & INFORMATION TECHNOLOGY LTD
614	COMMUNICATION AND MARKETING RESEARCH LIMITED UPDATED
615	COMMUNICATION NETWORK SUPPORT SERVICES LIMITED
616	COMMUNICATION TRENDS LIMITED
617	COMMUNITY LIFE ADVANCEMENT PROJECT (CLAP) LTDGTE
618	COMMUNITY STAFF SCHOOL
619	COMPACT DISC TECHNOLOGY
620	COMPACT MANIFOLD AND ENERGY SERVICES LIMITED
621	COMPASS POWER SOLUTIONS LIMITED
622	COMPLETE BRIGHT ENGINEERS AND SERVICES LIMITED
623	COMPLETE PETROLEUM LIMITED
624	COMPUTER WAREHOUSE GROUP LIMITED
625	COMPUTERLAND C CHILDREDN SCH
626	CONCO POWER PROJECTS NIGERIA LIMITED
627	CONFEDERATED FACILITATORS LIMITED
628	CONFERENCE FOR AFRICA STUDIES LTD
629	CONNECTIVITY SOLUTIONS LTD
630	CONQUERORS INVESTMENT LIMITED
631	CONSERVERIA AFRICANA LIMITED
632	CONSOL LIMITED

633	CONSOLIDATED BREWERIES PLC
634	CONSOLIDATED DISCOUNTS LIMITED
635	CONSOLIDATED HALLMARK INSURANCE PLC
636	CONSOLIDATED OIL NIGERIA LTD
637	CONSOLIDATED RESOURCES LIMITED
638	CONSTRAAD (NIGERIA) LIMITED
639	CONSTRUCTION AFFAIRS (NIGERIA) LIMITED
640	CONSTRUCTION PRODUCTS (NIGERIA) LIMITED
641	CONSULTANTS COLLABORATIVE PARTNERSHIP
642	CONTINENTAL SHIPYARD LIMITED
643	CONTINENTAL SPORTS & ENTERTAINMENT COMPANY LIMITED
644	CONTINUITY INVESTMENT LIMITED
645	CONTROL RISKS SERVICES WA LTD
646	CONVENANT HOSPITAL AND MATERNITY
647	CONVENANT UNIVERSITY
648	CO-OPERATIVE COLLEGE OJI-RIVER
649	CORE LABORATORIES (NIG.) LTD.
650	CORONA PRIVATE SCHOOL
651	CORONA SCHOOL TRUST COUNCIL
652	CORONATION REAL ESTATE DEVELOPMENT LTD
653	CORPORATE & UNIQUE FIELD MARKETERS LIMITED
654	CORTECH OIL SERVICES LIMITED
655	COSCHARIS MOBILITY LIMITED
656	COSCHARIS MOTORS LTD
657	COSCHARIS TECHNOLOGIES LIMITED
658	COSMOWOOD LIMITED
659	COSSEL ENTERPRISES NIGERIA LIMITED
660	COSYREST LIMITED
661	COTECNA INSPECTIONS LIMITED
662	COUNCIL FOR LEGAL EDUCATION
663	COUNCIL FOR THE REG.LATION OF ENGINEERING IN NIGERIA
664	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA
665	COUNCIL OF MINING ENGINEERS & GEO SCIENTIST
666	COURDEAU CATERING NIG LTD
667	COURT OF APPEAL
668	COVENANT CHRISTIAN CENTER
669	CR SERVICES LIMITED
670	CRESCENT NURSERY AND PRIMARY SCHOOL,LAGOS
671	CRESEADA INTERNATIONAL LIMITED
672	CROSSGATE DESIGNS LTD
673	CROWN CRYSTAL TECHNOLOGIES LIMITED
674	CROWN FLOUR MILL LIMITED
675	CROWN INTERACTIVE LIMITED
676	CROWNEDGE HOTELS LTD
677	CRUNCHIES FRIED CHICKEN LIMITED
678	CRUSADER LIFE INSURANCE LIMITED
679	CRYSTAL GLASS NIGERIA LIMITED
680	CRYSTAL SPECIALIST HOSPITAL
681	CSS BOOKSHOPS LIMITED

682	CUIIJ NIGERIA LIMITED
683	CUMBRIAN CONSULT LTD
684	CUMMINS ENERGY SOLUTIONS LIMITED
685	CUSTOMARY COURT OF APPEAL FCT ABUJA
686	CUTIX LIMITED
687	CYBELE COSMETICS LIMITED
688	CYNBIL LIMITED
689	CYROU INVESTMENT VENTURES LTD
690	D O PROFESSIONAL SERVICES
691	D. BROWN CONSULTING
692	D.D. AZUZA AND COMPANY
693	DAAR COMMUNICATION PLC
694	DAEWOOD NIG LTD
695	DAFRA PHARMA LIMITED
696	DAIK ENGINEERING LIMITED
697	DAISY MANAGEMENT CENTRE
698	DAK TAD MULTISERVICE INVESTMENTS LIMITED
699	DAKAKA NIGERIA LIMITED
700	DAKENTO LIMITED
701	DALCY TECHNOLOGIES LTD
702	DAMCO LOGISTICS LIMITED
703	DAMIEN FOUNDATION
704	DAMTOPS INTERNATIONAL SECONDARY SCHOOL
705	DANA HOLDINGS LTD
706	DANCOM TECHNOLOGIES LIMITED
707	DANGOTE AGRO SACKS LIMITED
708	DANGOTE CEMENT TRANSPORT DIV
709	DANGOTE FLOUR MILLS
710	DANGOTE GROUP OF COMPANIES
711	DANGOTE INDUSTRIES LTD
712	DANGOTE INTEGRATED STEEL
713	DANGOTE NIGERIA LTD
714	DANGOTE NOODLES LIMITED
715	DANGOTE OBAJANA CEMENT PLC
716	DANGOTE PASTA PLC
717	DANGOTE STEEL ROLLING
718	DANGOTE SUGAR REFINERY PLC
719	DANGOTE TRANSPORT AND LEASING COY LTD
720	DANISH REFUGEE COUNCIL (DRC)
721	DANJUMA ACADEMY LIMITED
722	DANTATA & SAWOE CONSTRUCTION COMPANY LIMITED
723	DANTATA FOOD & ALLIED PRODUCTS COMPANY LIMITED
724	DANTRADE ELECTRIC NIGERIA LIMITED
725	DAOSDEK INTERNATIONAL COMPANY LTD
726	DARAJU INDUSTRIES LIMITED
727	DAREX NIGERIA LIMITED
728	DARLOL NIGERIA LIMITED
729	DARMOL ENGINEERING CONCERNS LTD
730	DATA PRECISION NIGERIA LIMITED

731	DATAFLEX NIGERIA LIMITED
732	DATAMAX REGISTRARS LIMITED
733	DATSON NIG. LTD
734	DATTA MEDICAL CENTRE LIMITED
735	DAUGHTERS OF CHARITY CLINIC
736	DAVODANI MICROFINANCE BANK LIMITED
737	DAYSPRING LAW OFFICE
738	DAYSTAR CHRISTIAN CENTRE
739	DCW LIMITED
740	DCWL IBESE
741	DEALDEY LIMITED
742	DEBT MANAGEMENT OFFICE
743	DECISION ENGINEERING LIMITED
744	DECORLAND (NIGERIA) LIMITED
745	DE-CROWN WEST AFRICA COMPANY LIMITED
746	DEE ATIDADE NIGERIA LIMITED
747	DEEN FOUNDATION
748	DEEP BLUE ENERGY SERVICES LIMITED
749	DEEPDRILL OIL FIELD SERVICES OVERSEAS LIMITED
750	DEEPER CHRISTIAN LIFE MINISTRY
751	DEEPER LIFE HIGH SCHOOL
752	DEFENCE HEALTH MAINTENANCE LIMITED
753	DEGECONEK NIGERIA LIMITED
754	DEGTOM VENTURES
755	DEINYEFA NIGERIA LIMITED
756	DEL WASTE MANAGEMENT COMPANY LIMITED
757	DELFIN ASSOCIATES & CONSULTANTS
758	DELKIM INTEGRATED SYSTEMS LIMITED
759	DELL & BELL NIGERIA LIMITED
760	DELMAR PETROLEUM COMPANY LTD
761	DELOG NIGERIA LIMITED
762	DELTA AFRIK ENGINEERING LTD
763	DELTA PACKAGING LTD
764	DELTA STATE GOVERNMENT
765	DELTA TRUST MORT FIN LIMITED
766	DELTATEK ENGINEERING LIMITED
767	DELTATEK EXPLORATION & PRODUCTION COMPANY LIMITED
768	DELTRADE NIGERIA LIMITED
769	DEMONSTRATION SECONDARY SCHOOL, ZARIA
770	DE-MOVIK GLOBAL SERVICES LIMITED
771	DENTAL TECHNOLOGIST REGISTRATION BOARD OF NIGERIA
772	DENTAL THERAPISTS REG. BOARD
773	DEPASA MARINE INTERNATIONAL (NIGERIA) LIMITED
774	DEPRODUCT ENGINEERING&CONST COMPANY LTD
775	DEPT OF POLICY & IMPLEMENTATION
776	DEPTECHNOLOGY VENTURES NIGERIA LIMITED
777	DEROTECH INTERNATIONAL LIMITED
778	DESERT MEDICAL COMPANY LIMITED
779	DESICON ENGINEERING LIMITED

780	DESIGN FORGE LIMITED
781	DESIGN GROUP NIGERIA LIMITED
782	DESIGN UNION CONSULTING PLC
783	DEVELOPMENT ECONOMIC RESOURCES LIMITED (D.E.R)
784	DEVELOPMENT EXCHANGE CENTRE
785	DEVELOPMENT RESEARCH AND DERIVATIVES LIMITED
786	DEVORENT NIGERIA LIMITED
787	DEXTEROUS OIL & GAS NIG. LTD
788	DEZACHI CONSTRUCTION LIMITED
789	DGM SUPPORT AND ALLIED SERVICES INTERNATIONAL LIMITED
790	DIAMOND BANK PLC
791	DICKSONS TELECOMS LTD
792	DIESEL POWER NIGERIA LIMITED
793	DIETAMS (NIG.) ENTERPRISES
794	DIFF HOSPITAL ABUJA
795	DIGITAL COMMUNICATIONS KONSULT NIGERIA LIMITED
796	DIGITAL GEOSCIENCE NIGERIA LIMITED
797	DIGITAL JEWELS LIMITED
798	DIL MALTEX NIGERIA PLC
799	DILLY MOTORS LIMITED
800	DIMENSION DATA LIMITED
801	DIOCESE OF ANGLICAN COMMUNION
802	DIOCESE OF BADAGRY ANGLICAN COMMISSION
803	DIOCESE OF BAUCHI CHURCH OF NIG ANG COMMUNION
804	DIOCESE OF BENIN (ANGLICAN COMMUNION)
805	DIOCESE OF LAGOS WEST
806	DIPOX RESIN FLOORS LIMITED
807	DIRECTORATE FOR NATIONAL ROOT CROPS
808	DIRO SYSTEMS LIMITED
809	DISC COMMUNICATIONS LIMITED
810	DIVINE CHARITY CLINIC LIMITED
811	DIZPHARM (NIGERIA) LIMITED
812	DKR ASSOCIATES LIMITED
813	DLK OIL & GAS LTD
814	D'LORD MASELI AND PARTNERS
815	DODCO SERVICES LIMITED
816	DOFE INITIAL ENGINEERING LIMITED
817	DOLAPO BELLO CONSULTING ARCHITECTS COMPANY LIMITED
818	DOMGAS NIGERIA LIMITED
819	DOMINION SEED INVESTMENTS LIMITED
820	DOMO CASINO LIMITED
821	DORBEN POLYTECHNIC A.K.A. ASACS
822	DORCAV NIGERIA LIMITED
823	DOREN SPECIALIST HOSPITAL LIMITED
824	DOVEPLUM CONSULTING LTD
825	DOWELL SCHLUMBERGER NIG. LTD.
826	DOWEN COLLEGE LAGOS
827	DR SOYEMI MEMORIAL SECONDARY SCHOOL
828	DRESSER-RAND NIGERIA LIMITED

829	DRESSON ENGINEERING LIMITED
830	DSI BUREAU DE CHANGE LIMITED
831	DUAL ENGINEERING SERVICES LIMITED
832	DUFIL PRIMA FOODS PLC
833	DUPE LONGE ASSOCIATE
834	DURAPACK INDUSTRY NIGERIA LIMITED
835	DUTCH GATE HOTEL AND SUITES LIMITED
836	DWC SERVICES NIGERIA LIMITED
837	DWIND LOGISTICS LIMITED
838	DYNAMIC INDUSTRIES LTD.
839	DYS TROCCA VALSESIA & CO. LIMITED
840	E & O POWER AND EQUIPMENT LEASING LIMITED
841	EAGLE FLIGHT MICRO-FINANCE BANK LIMITED
842	EARLLITON NIGERIA LIMITED
843	EARLY BEGINNERS' PRIVATE SCHOOL (NIGERIA) LTD
844	EARLY BIRDS RESOURCES LIMITED
845	EARLY HEIGHTS COLLEGE LIMITED
846	EARLYBIRD NIG. LTD.
847	EARS NIGERIA LIMITED
848	EARTHBASE CONSTRUCTION COMPANY LIMITED
849	EASTCOAST INDUSTRIAL COMPANY LIMITED
850	EASTERN BULKCEM COMPANY LTD
851	EASTERN METALS LIMITED
852	EASTERN PREMIER FEED MILLS LIMITED
853	EASTLINE ENERGY RESOURCES LIMITED
854	EAT N GO LIMITED
855	EBENEZER COMPREHENSIVE HIGH SCHOOL
856	EBONI CONSULT LIMITED
857	ECART INTERNET SERVICES NIGERIA LIMITED
858	ECO AVIATION FUEL SUPPORT SERVICES LIMITED
859	ECOBANK NIGERIA PLC
860	ECOMED PHARMA LIMITED
861	ECONOMIC & FINANCIAL CRIMES COMMISSION
862	ECTO NIG LTD
863	ECWA CHURCH OF NIGERIA
864	EDC REGISTRARS LIMITED
865	EDE COMMUNITY BANK NIG LTD
866	EDEN CREATION CARE INITIATIVE
867	EDKAM GLOBAL NIGERIA LIMITED
868	EDMARK DIRECT MARKETING LIMITED
869	EDO CEMENT COMPANY LTD
870	EDO STATE INTERNAL REVENUE SERVICE
871	EDOKEN (NIGERIA) LIMITED
872	EDUCATION RESOURCE CENTRE
873	EEMJM HOTELS AND SUITES LIMITED
874	EFCLAR DESIGNS & CLOTHING
875	EFULL TECHNOLOGY NIGERIA LIMITED
876	EGYPRO NIGERIA LIMITED
877	EJOVI DREDGING AND MARINE SERVICES LIMITED

878	EJOVI NIGERIA LIMITED
879	EKITI STATE UNIVERSAL BASIC EDUCATION BOARD
880	EKKLESIYAR YAN UWA A NIGERIA
881	EKO HOTELS LTD
882	EKO MAINTENANCE LIMITED
883	EKONDO MICROFINANCE BANK LIMITED
884	EL SUPREME DAYCARE NURSERY & PRIMARY
885	ELECTRONIC PAY PLUS LIMITED
886	ELION HOUSE LIMITED
887	ELIXIR INVESTMENT PARTNERS LIMITED
888	ELPER OIL FIELD ENGINEERING (NIGERIA) LTD
889	ELSHCON NIGERIA LIMITED
890	ELTEK WEST AFRICA LIMITED
891	ELVISCO ENTEPRISES NIG
892	EMBASSY OF FRANCE
893	EMBASSY OF VENEZUELA
894	EMBASSY PHARMACEUTICAL AND CHEMICALS LIMITED
895	EMBIKS NIGERIA LIMITED
896	EMCURE NIGERIA LIMITED
897	EMEKA ERIOBUNA AND COMPANY
898	EMEL HOSPITALS LTD
899	EMERALD SCHOOLS LIMITED
900	EMERGING MARKETS TELECOMMUNICATION SERVICES LTD
901	EMMANUELA OMOWUNMI ADEBOWALE AND CO
902	EMZOR HESCO LIMITED
903	EMZOR PHARMACEUTICAL INDUSTRIES LIMITED
904	ENCON INTERNATIONAL LIMITED
905	ENERGIA LIMITED
906	ENERGOBUILDING CONSTRUCTION LIMITED
907	ENERGY AND METAL INDUSTRIES LTD
908	ENERGY COMMISSION & OTHER ENERGY CENTRES
909	ENERGY COMMISSION OF NIGERIA
910	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE AKURE
911	ENGRO POWER SERVICES LTD
912	ENGY ENGINEERING SERVICES LIMITED
913	ENHANCING FINANCIAL INNOVATION AND ACCESS
914	ENKAY INDO - NIGERIAN INDUSTRIES LIMITED
915	ENL CONSORTIUM LTD
916	ENL CONSORTIUM LTD (NORTHERN REGION)
917	ENSCO DRILLING COY NIG LTD
918	ENTERPRISE BANK LIMITED
919	ENTREPRENEURSHIP PROMOTIONS ACADEMY LIMITED BY GUARANTEE
920	ENVIRONMENTAL ACCORD NIGERIA LIMITED
921	EON ENGINEERING LIMITED
922	EPENAL BOAT BUILDERS LIMITED
923	EQSTRA FLEET SERVICES NIGERIA LIMITED
924	EQUATEL TELECOMMUNICATIONS LIMITED
925	EQUATOR CONSTRUCTION AND ENGINEERING LIMITED
926	EQUINOR NIGERIA ENERGY COMPANY LIMITED

927	EQUIPMENT BUSINESS & ALLIED
928	EQUITY RESORT HOTEL
929	E-REVENUE GATEWAY LIMITED
930	EREYI VENTURES NIGERIA LIMITED
931	ERHIATAKE PROPERTY DEVELOPMENT LIMITED
932	ERYLASTON INTERNATIONAL LTD
933	ES AND A CONSULT
934	ESANMA GRAMMAR SCHOOL JUNIOR
935	ESKADE VENTURES LIMITED
936	EST MASTER CONSTRUCTION NIGERIA LIMITED
937	ESTEEM INTERNATIONAL SCHOOL LIMITED
938	ET AL CONCEPTS LIMITED
939	ETA-ZUMA GROUP WEST AFRICA LIMITED
940	ETCO ENG. & TECHNICAL CO. LTD
941	ETERNIT NIGERIA LIMITED
942	ETHIOPE WEST LOCAL GOVERNMENT COUNCIL OGHARA
943	ETHIOPIAN AIRLINES
944	ETISALAT STAFF (IKOYI) COOPERATIVE MULTIPURPOSE SOCIETY LIMITED
945	ETRANZACT INTERNATIONAL LIMITED
946	EURAFRIC OIL AND GAS COASTAL SERVICES LIMITED
947	EURO GLOBAL FOODS AND DISTILLERIES LIMITED
948	EURO MEGA ATLANTIC NIGERIA LIMITED
949	EUROFLOW DESIGNS LIMITED
950	EUROPEAN COMMISSION
951	EVA ADELAJA GIRLS JNR SEC BARIGA,LAGOS
952	EVA FOOTWEAR INDUSTRY LIMITED
953	EVANS BAROQUE LIMITED
954	EVANS INDUSTRIES LIMITED
955	EVEREST ENGINEERING SERVICES LIMITED
956	EVEREST METAL NIGERIA LIMITED
957	EVERLINK TELESAT NETWORK LIMITED
958	EVOMEK GLOBAL SERVICES LTD
959	EWI MICROFINANCE BANK LTD
960	EXCELLENCE & FRIENDS MANAGEMENT CONSULT LTD
961	EXCELLENCE HOTEL AND CONFERENCE CENTRE VENTURES
962	EXNEB LIMITED
963	EXP. MARKETING NIGERIA LIMITED
964	EXPAND PRESS LIMITED
965	EXPIRECE MOMENTUM
966	EXPROTECH NIGERIA LTD
967	EXTENSION PUBLICATIONS LIMITED
968	EZ 37 SOLUTION LTD
969	F. O. AKINRELE & CO
970	F.A.S.T. MICROFINANCE BANK LIMITED
971	F.G.C. UGWOLAWO
972	FAAD AESTHETICS NIG. LTD.
973	FAITH ACADEMY
974	FAITH ACADEMY LTD
975	FAITH ACADEMY SECONDARY SCHOOL

976	FAITH MEDIPLEX HOSPITAL
977	FAITH MICROFINANCE BANK LIMITED
978	FAL PRODUCTIONS LIMITED
979	FALCON CHEMICALS LIMITED
980	FALCON CORPORATION LIMITED
981	FAMFA LIMITED
982	FAMILY HEALTH INTERNATIONAL (GHAIN)
983	FAN MILK PLC
984	FAR ASSOCIATES (NIGERIA) LIMITED
985	FARAZINO NIGERIA LIMITED
986	FAREAST MERCHANTILE COY LTD
987	FARIAH SUITES LIMITED
988	FARM MART GLOBAL LINKS LIMITED
989	FASAPILLARS LIMITED
990	FASTSPEED NURSERY/PRY SCHOOL
991	FATA SUPER SYSTEMS LIMITED
992	FATE FOUNDATION
993	FBN MERCHANT BANK LIMITED
994	FCMB CAPITAL MARKETS LIMITED
995	FCMB PENSIONS LIMITED
996	FCT ADMINISTRATION AREA 2
997	FCT ADMINISTRATION HEALTH & SERVICES
998	FCT AREA COUNCIL SERVICE COUNCIL
999	FCT COLLEGE OF EDUCATION ZUBA
1000	FCT HEALTH AND HUMAN SERVICES
1001	FCT SPORTS COUNCIL
1002	FCTA
1003	FCTA EDUCATION BOARD
1004	FED MINISTRY OF TRADE AND INVESTMENT
1005	FED.SPECILIST HOSP. GWAGWALADA
1006	FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA)
1007	FEDERAL CAPITAL TERRITORY - MAIN MINISTRY
1008	FEDERAL CAPITAL TERRITORY EDUCATION RESOURCES CENTRE
1009	FEDERAL CAPITAL TERRITORY HOSPITAL MANAGEMENT BOARD
1010	FEDERAL CAPITAL TERRITORY PENSION BOARD
1011	FEDERAL CAPITAL TERRITORY SECONDARY EDUCATION BOARD
1012	FEDERAL CAPITAL TERRITORY WATER BOARD
1013	FEDERAL CHARACTER COMMISSION
1014	FEDERAL CIVIL SERVICE COMMISSION
1015	FEDERAL COLLEGE OF AGRIC PRODUCTION TECHNOLOGY: KANO
1016	FEDERAL COLLEGE OF AGRICULTURE, DADINKOWA
1017	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY, VC
1018	FEDERAL COLLEGE OF EDUCATION ABEOKUTA
1019	FEDERAL COLLEGE OF EDUCATION KANO
1020	FEDERAL COLLEGE OF HORTICULTURE GOMBE
1021	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWER
1022	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION
1023	FEDERAL COOPERATIVE COLLEGE
1024	FEDERAL FIRE SERVICE

1025	FEDERAL GOVERNMENT COLLEGE
1026	FEDERAL GOVERNMENT COLLEGE DAURA
1027	FEDERAL GOVERNMENT COLLEGE IDO-ANI
1028	FEDERAL GOVERNMENT COLLEGE KWALI
1029	FEDERAL GOVERNMENT COLLEGE, WARRI
1030	FEDERAL GOVERNMENT COLLEGE,ANAMBRA
1031	FEDERAL GOVERNMENT COLLEGE,NIGER
1032	FEDERAL GOVERNMENT GIRL COLLEGE OYO
1033	FEDERAL GOVERNMENT GIRLS COLLEGE BIDA,NIGER
1034	FEDERAL GOVERNMENT GIRLS COLLEGE ENUGU
1035	FEDERAL GOVERNMENT GIRLS COLLEGE MONGUNO BORNO STATE
1036	FEDERAL GOVERNMENT GIRLS' COLLEGE: EZZAMGBO EBONYI STATE
1037	FEDERAL GOVERNMENT STAFF HOUSING BOARD
1038	FEDERAL GOVERNMENT STAFF HOUSING LOANS
1039	FEDERAL GOVERNMENT COLLEGE,GANYE
1040	FEDERAL HIGH COURT OF NIGERIA
1041	FEDERAL HOUSING AND URBAN DEVELOPMENT ONI
1042	FEDERAL HOUSING AUTHORITY
1043	FEDERAL INLAND REVENUE SERVICE
1044	FEDERAL INSTITUTE FOR INDUSTRIAL RESEARCH OSHODI
1045	FEDERAL MEDICAL CENTRE ABEOKUTA
1046	FEDERAL MEDICAL CENTRE BAYALSA STATE
1047	FEDERAL MEDICAL CENTRE EBUTE-META
1048	FEDERAL MEDICAL CENTRE GASAU ZAMFARA
1049	FEDERAL MEDICAL CENTRE GOMBE
1050	FEDERAL MEDICAL CENTRE JIGAWA STATE
1051	FEDERAL MEDICAL CENTRE KEBBI STATE
1052	FEDERAL MEDICAL CENTRE KOGI STATE
1053	FEDERAL MEDICAL CENTRE MAKURDI
1054	FEDERAL MEDICAL CENTRE NASSARAWA STATE
1055	FEDERAL MEDICAL CENTRE OWERRI
1056	FEDERAL MEDICAL CENTRE TARABA STATE
1057	FEDERAL MEDICAL CENTRE, BIDA
1058	FEDERAL MEDICAL CENTRE, IDO EKITI
1059	FEDERAL MEDICAL CENTRE, NGURU
1060	FEDERAL MINISTRY OF TOURISM CULTURE AND NATIONAL ORIENTATION
1061	FEDERAL NEUROPSYCHIATRIC HOSPITAL
1062	FEDERAL OFFICE OF STATISTICS
1063	FEDERAL PALACE HOTELS LAGOS
1064	FEDERAL POLYTECHNIC AUCHI
1065	FEDERAL POLYTECHNIC BAUCHI
1066	FEDERAL RADIO CORPORATION OF NIGERIA
1067	FEDERAL RADIO CORPORATION OF NIGERIA - GOLD F.M. ILESHA
1068	FEDERAL RADIO CORPORATION OF NIGERIA (FRCN) IBADAN
1069	FEDERAL ROAD MAINTAINANCE AGENCY
1070	FEDERAL ROAD SAFETY COMMISSION
1071	FEDERAL SCIENCE AND TECHNICAL COLLEGE AHOADA
1072	FEDERAL SCIENCE COLLEGE OGOJA
1073	FEDERAL STAFF HOSPITAL APO-ABUJA

1074	FEDERAL STAFF HOSPITAL, ASOKORO
1075	FEDERAL TEACHING HOSPITAL IDO EKITI
1076	FEDERAL TEACHING HOSPITAL KATSINA
1077	FEDERAL TECHNICAL COLLEGE JALINGO
1078	FEDERATED STEEL MILLS LIMITED
1079	FEDEX (RED STAR EXPRESS) LIMITED
1080	FEDOLM ENGINEERING SERVICES
1081	FEGNO CONSTRUCT CO LTD
1082	FEGNO PACKAGING AND PRINTING COMPANY LIMITED
1083	FEMOLA AND SONS ENTERPRISES
1084	FERDIKAT NIGERIA LIMITED
1085	FESCO INTEGRATED VENTURES
1086	FESMARGY COMPANY NIG LTD
1087	FEWCHORE FINANCE COMPANY LIMITED
1088	FFRIHAD INTERNATIONAL COMPANY LIMITED
1089	FIBL INVESTMENT, TRUST & RESOURCERY LIMITED
1090	FIDELITY BANK PLC
1091	FIDELITY BOND GROUP
1092	FIDELITY ENGINEERING CO. LTD.
1093	FIDELITY PENSION MANAGERS LIMITED
1094	FIELD OFFSHORE DESIGN ENGINEERING NIGERIA LIMITED
1095	FIELDCO LIMITED
1096	FILMO FACILITIES MANAGEMENT LIMITED
1097	FILMO REALTY LIMITED
1098	FIM NIGERIA LIMITED
1099	FIN INSURANCE COMPANY LIMITED
1100	FINANCE APPLICATION SYSTEMS LIMITED
1101	FINANCIAL DERIVATIVES CO LTD
1102	FINANCIAL INSTITUTIONS TRAINING CENTRE LTD
1103	FINCA MICROFINANCE BANK LIMITED
1104	FINE & COUNTRY INTERNATIONAL REALTY (WEST AFRICA) LTD
1105	FIREBRAND ENGINEERING NIGERIA LIMITED
1106	FIRMENICH WESTERN AFRICA LIMITED
1107	FIRMUS INTERGRATED RESOURCES
1108	FIRST BANK OF NIGERIA PLC
1109	FIRST BAPTIST CHURCH
1110	FIRST CITY GROUP LIMITED
1111	FIRST CITY MONUMENT BANK
1112	FIRST CITY NOMINEES
1113	FIRST CONSULTANT MEDICAL CENTRE LTD
1114	FIRST CONTINENTAL PROPERTIES LIMITED
1115	FIRST DOMINION INSURANCE BROKERS LIMITED
1116	FIRST FUNDS LIMITED
1117	FIRST GENERATION HOMES SAVINGS AND LOANS LIMITED
1118	FIRST GUARANTEE PENSION LIMITED
1119	FIRST INLAND BANK PLC
1120	FIRST INLAND SECURITIES & ASSET MANAGEMENT
1121	FIRST INVESTMENT AND PROPERTY LTD
1122	FIRST KATALYST MARKETING LIMITED

1123	FIRST MARINE & ENGINEERING SERVICES LTD
1124	FIRST MEDICAL & STERILE PROD
1125	FIRST SPRING FRANCHISE SERVICES LTD
1126	FIRST SPRING REALTORS LIMITED
1127	FIRST STANDARD INSURNACE BROKERS LIMITED
1128	FIRST VERITAS EDUCATIONAL CONTENT DELIVERY LTD
1129	FIRST WORLD COMMUNITIES LIMITED
1130	FIRSTTRUST MORTGAGE BANK PLC
1131	FITG
1132	FIVE STAR LOGISTICS LIMITED
1133	FLAGON INDUSTRY NIGERIA LIMITED
1134	FLEET HOTELS
1135	FLEXMORE LIMITED
1136	FLOREBEN NIGERIA LIMITED
1137	FLOUR MILLS OF NIGERIA PLC
1138	FMA ARCHITECTS LIMITED
1139	FMCG DISTRIBUTION LIMITED
1140	FOBS INSURANCE BROKERS LIMITED
1141	FOLAWIYO ENERGY LIMITED
1142	FOLLY - YEM ALLIED SERVICES LIMITED
1143	FOODCO NIGERIA LIMITED
1144	FORESTRY FEDERAL COLLEGE IBADAN
1145	FORESTRY MECHANIZATION COLLEGE AFAKA
1146	FORESTRY RESEARCH INSTITUTE IBADAN
1147	FORTEU SERVICES LIMITED
1148	FORTIS MICROFINANCE BANK LIMITED
1149	FOSAD CONSULTING LIMITED
1150	FOUNTAIN HEIGHTS SECONDARY SCHOOL
1151	FOUNTAIN HOLDINGS LIMITED
1152	FOUNTAIN SPRING INTERLINKS LIMITED
1153	FOUR SQUARE GOSPEL CHURCH
1154	FOVAK NIGERIA LTD
1155	FPG TECHNOLOGIES & SOLUTIONS LIMITED
1156	FRANK'S INTERNATIONAL NIG LTD
1157	FREDX GODSON ASSOCIATES
1158	FRESH WATER FISHERY COLLEGE NEW BUSSA
1159	FRIESLAND FOODS WAMCO NIGERIA PLC
1160	FRIGOGLASS INDUSTRY NIG. LTD
1161	FSDH MERCHANT BANK LIMITED
1162	FSTC COLLEGE
1163	FUDIA PETROCHEM LIMITED
1164	FUGRO SURVEY NIGERIA LIMITED
1165	FULTONBROOK NIG. LTD
1166	FUNDQUEST FINANCIAL SERVICES LTD
1167	FUNDS AND ELECTRONIC TRANSFER SOLUTION LIMITED
1168	FUNG TAI ENGINEERING CO LTD
1169	FUNSHO LOGISTICS LIMITED
1170	FURNITURE MAN MART LIMITED
1171	FUSEDAM NIGERIA LIMITED

1172	FUTURE KIDS PRIMARY SCHOOL
1173	FUTURE VIEW BUREAU DE CHANGE LIMITED
1174	FUTURE VIEW FINANCIAL SERVICES LIMITED
1175	G.ELIAS & CO
1176	G.I.I.C ADVISORS
1177	G.L.O. SYNERGY INTEGRATED SERVICES LIMITED
1178	G.P AMRISCA NIGERIA LIMITED
1179	G.T.E.S.C. LIMITED
1180	G4S SECURITY SERVICES (NIGERIA) LIMITED
1181	G4S TRACKING SOLUTIONS LIMITED
1182	GAB MARINE AND OIL SERVICES LTD
1183	GABASAWA WOMEN AND CHILDREN EMPOWERMENT INITIATIVE
1184	GAC MANNING SERVICES (NIGERIA)
1185	GAME DISCOUNT WORLD (NIGERIA) LIMITED
1186	GAPBRIDGE MICROFINANCE BANK LIMITED
1187	GAS TERMINALLING AND DISTRIBUTION LIMITED
1188	GASHAKA GUMTI NATIONAL PARK
1189	GASLINK NIGERIA LIMITED
1190	GASSIM INTEGRATED SERVICES LIMITED
1191	GATEWAY HOLDINGS LIMITED
1192	GATIMO LIMITED
1193	GBOLAHAN ELIAS AND COMPANY
1194	GDN NIGERIA LIMITED
1195	GE INTERNATIONAL OPERATIONS (NIG) LIMITED
1196	GEMS COMMUNICATIONS LTD
1197	GEMS GLOBAL RESOURCES LIMITED
1198	GENERAL COTTON MILL LIMITED
1199	GENERAL ELECTRIC GENP LTD
1200	GENERAL FOOD MANUFACTURING COMPANY LIMITED
1201	GENERAL FOODS & SWEET MFG LTD
1202	GENERAL PAINTS LIMITED
1203	GENERIC GLOBAL TECHNOLOGY SOLUTIONS LIMITED
1204	GENERIS UNIVERSAL TACTICAL SOLUTIONS LTD
1205	GENERIX GLOBAL INVESTMENT LIMITED
1206	GENESIS FOODS NIGERIA LIMITED
1207	GENESIS SOJOURNER LIMITED
1208	GENESIS TECHNICAL COMPANY LIMITED
1209	GENNESARET RESOURCES NIGERIA LIMITED
1210	GEOCRUST (NIGERIA) COMPANY LIMITED
1211	GEO-FLUIDS PLC
1212	GEOHIGHY LIMITED
1213	GEOID TELECOMMUNICATIONS NIGERIA LIMITED
1214	GEOPLEX (W.A.) LIMITED
1215	GEOPLEX DRILLTEQ LIMITED
1216	GEORGE'S MEMORIAL MEDICAL CENTRE LTD
1217	GEOSERVICE NIG LTD
1218	GERIZIM GROUP LIMITED
1219	GERMAINE AUTO-CARE CENTRE LIMITED
1220	GERMAN TECHNICAL COOPERATION

1221	GFK-RT NIGERIA LIMITED
1222	GHEYSEN REAL LIMITED
1223	GHL VENTURES AND TRUST LTD
1224	GIBLES NIGERIA LIMITED
1225	GIESECKE & DEVRIENT AFRICA LIMITED
1226	GIGATT PRINTS LIMITED
1227	GIL AUTOMATIONS LIMITED
1228	GILIADS NIGERIA ENTERPRISE LIMITED
1229	GIMTABOL INTEGRATED SERVICES LIMITED
1230	GKFX MARKETS LIMITED
1231	GLADYS SCHOOLS
1232	GLADYS SECONDARY SCHOOL
1233	GLANVILL ENTHOVEN & CO NIG LTD
1234	GLAXOSMITHKLIN CONSUMER NIG PLC
1235	GLAXOSMITHLINE PHARM. NIG LTD
1236	GLENKERRIN DESIGN & BUILD.
1237	GLENKERRIN NIGERIA LIMITED
1238	GLOBACOM LIMITED
1239	GLOBAL AND GLOBAL VENTURES NIGERIA LIMITED
1240	GLOBAL APEX LOGISTICS LIMITED
1241	GLOBAL FORMULA NETWORK BOOKSHOP LIMITED
1242	GLOBAL FUND ROUND AND HEALTH STRENGTHING SYSTEM PROJECT
1243	GLOBAL GREEN ENVIRONMENTAL SERVICES LIMITED
1244	GLOBAL INFOSWIFT TECHNOLOGIES LIMITED
1245	GLOBAL MANPOWER LIMITED
1246	GLOBAL MOTOR HOLDINGS
1247	GLOBAL OCEON ENGINEERS NIGERIA LIMITED
1248	GLOBAL OUTDOOR SYSTEM NIG LTD
1249	GLOBAL PLUS PUBLISHING LIMITED
1250	GLOBAL PROCESS AND PIPELINE SERVICES LIMITED
1251	GLOBAL SPECTRUM ENERGY SERVICES LIMITED
1252	GLOBAL WENTECH COMPANY LIMITED
1253	GLOBE BROADCASTING AND COMMUNICATIONS LIMITED
1254	GLOBE MOTOR LTD.
1255	GLOBEMED HEALTHCARE SOLUTIONS NIGERIA LIMITED
1256	GLOCAL TRENDS MARKETING & COMMUNICATIONS LIMITED
1257	GLORIANA HOTEL AND SUITES LIMITED
1258	GLOSADEK INT'L LTD
1259	GLOWING BRAINS NURSERY AND PRIMARY SCHOOL
1260	GMD AUTOMOBILE AND EQUIPMENT
1261	GMS RECRUITMENT SERVICES LIMITED
1262	GMT ENERGY RESOURCES LIMITED
1263	GMT HAULAGE AND DISTRIBUTION LIMITED
1264	GMT NIGERIA LIMITED
1265	GOD WILL DO IT MINISTRIES
1266	GO-DEINSCO NIGERIA LIMITED
1267	GODWIN HOPWOOD KUYE LIMITED
1268	GOJEHO CONSULTANCY AND MANPOWER DEVELOPMENT LIMITED
1269	GOLDEN ASTORIA HOTELS

1270	GOLDEN CROWN CHINESE RESTAURANT
1271	GOLDEN NEO LIFE DIAMITE INTERNATIONAL
1272	GOLDEN RICHARDS AND COMPANY LIMITED
1273	GOLDEN YEARS LIMITED
1274	GOMBE MINISTRY OF HEALTH
1275	GOMBE STATE UNIVERSITY
1276	GOMIC CONSORTIUM INTERNATIONAL LIMITED
1277	GOOD INTENTIONS SERVICES LIMITED
1278	GOODWILL IMPEX INTERNATIONAL LTD
1279	GOSHEN ASSOCIATES
1280	GOZOMAN INTEGRATED SERVICES LIMITED
1281	GR ASSOCIATES
1282	GRACE OF GOD MISSION NIGERIA
1283	GRACE POINT RESORT HOTEL
1284	GRACE SPRINGS AFRICA PUBLISHERS
1285	GRAHM OSHAFI LTD
1286	GRAND CEREALS AND OIL MILLS LTD
1287	GRAND DEJAVU CONSTRUCTION LTD
1288	GRAND PETROLEUM AND CHEMICALS LIMITED
1289	GRAND VENICE HOTELS AND SUITES LIMITED
1290	GREAT BRANDS NIGERIA LTD
1291	GREAT NIG. INSURANCE COMPANY LIMITED
1292	GREAT PORT HARCOURT CITY DEVELOPMENT AUTHORITY
1293	GREAT WALL FOOTWEAR (NIGERIA) LIMITED
1294	GREATAF TRADING COMPANY LIMITED
1295	GREEN FUELS LIMITED
1296	GREEN LIFE PHARMACEUTICALS LIMITED
1297	GREENSTONE AUTO REPAIRS LTD
1298	GREENSWEALTH CORPORATE SERVICES LIMITED
1299	GREENVIEW CEMENT NIG LTD
1300	GREENVIEW DEVELOPMENT NIG LTD
1301	GREENVIEW NIGERIA LIMITED
1302	GREENWICH MERCHANT BANK LIMITED
1303	GREENWOOD HOUSE SCHOOL
1304	GRENADINES HOMES LIMITED
1305	GRID CONSULTING LIMITED
1306	GRINTEK TECHNOLOGIES & ENERGY LIMITED
1307	GRM INTERNATIONAL NIGERIA LIMITED
1308	GROOMING PEOPLE FOR BETTER LIVELIHOOD CENTRE
1309	GROUP 4 SECURICOR NIGERIA LIMITED
1310	GROUP CHRISTIAN MEDICAL CENTRE
1311	GROWMORE DEVELOPMENT VENTURES LIMITED
1312	GTB ASSET MANAGEMENT LIMITED
1313	GUARANTY TRUST BANK PLC
1314	GUARDIAN NEWSPAPERS NIG. LTD
1315	GULF MANNING MARINE SERVICES
1316	GWAGWALADA AREA COUNCIL
1317	GWI VENTURES LIMITED
1318	H & C NIGERIA LIMITED

1319	H.PIERSON ASSOCIATES LTD
1320	HAANO INDUSTRIES NIG LTD
1321	HAANSBRO NIGERIA LIMITED
1322	HABAKKUK MEGAPLUS LIMITED
1323	HABUL (NIG) LIMITED
1324	HADAS TECHNOLOGIES LIMITED
1325	HADEJIA JAMA'ARE RBDA
1326	HALIFIELD SCHOOL
1327	HALLEL COLLEGE
1328	HALLIBURTON ENERGY SERVICES
1329	HALLMARK HEALTH SERVICES LIMITED
1330	HALLMARK INTERNATIONAL SCHOOL LIMITED
1331	HALLMARK NURSERY AND PRIMARY
1332	HALOGEN SECURITY CO.LTD
1333	HAMADA CARPETS NIGERIA LIMITED
1334	HAMDALA HOTEL KADUNA
1335	HAMILTON TECHNOLOGIES LTD
1336	HARMONY CASTLE HOTEL
1337	HASAL MICRO FINANCE BANK LIMITED
1338	HAVER & BOECKER NIGERIA LIMITED
1339	HAVILA-CREST PRIVATE SCHOOL
1340	HCDC LIMITED
1341	HEAD QUARTERS (FORIEGN AFFAIRS)
1342	HEALTH ASSUR LTD
1343	HEALTH CARE INTER. NIG LTD
1344	HEALTH PLUS LIMITED
1345	HEALTHGATE
1346	HEALTH-GATE SPECIALIST CLINIC & ENDOSCOPY CENTRE
1347	HEARTLAND ALLIANCE FOR HUMAN NEEDS AND HUMAN RIGHT
1348	HELADO DELICIA
1349	HELIOS TOWERS NIGERIA LIMITED
1350	HELLO PRODUCTS LIMITED
1351	HEM INTERNATIONAL SERVICES LIMITED
1352	HENLEY AND ASCOT LIMITED
1353	HERALD MARINE AND ENERGY LTD
1354	HERITAGE BANKING COMPANY LIMITED
1355	HERITAGE CAPITAL MARKETS LIMITED
1356	HERMES RESOURCES NIGERIA LIMITED
1357	HERYVENT NIGERIA LIMITED
1358	HEWLETT-PACKARD (NIGEIRA) LIMITED
1359	HEZAB CONSULTS LIMITED
1360	HIFINITY VENTURES (NIGERIA) LIMITED
1361	HIGH COURT OF JUSTICE FCT ABUJA
1362	HIGH TECH SYNERGY LIMITED
1363	HIGHSTONE COLLEGE
1364	HILL+ KNOWLTON STRATEGIES NIGERIA LTD
1365	HILL-CREST PHAMACEUTICAL NIGERIA LIMITED
1366	HILLCREST PHARMA NIG LTD
1367	HILLSTAR CLINICS NIGERIA LIMITED

1368	HIS COMING EVANGELICAL CHURCH INTERNATIONAL
1369	HITECH CONSTRUCTION COMPANY LIMITED
1370	HITECH DESIGN FURNITURE LTD
1371	HITECH ELECTRO MECHANICAL COMPANY LTD
1372	HOBARK INTERNATIONAL LTD
1373	HOESCH PIPE MILLS [NIG] LTD.
1374	HOLACUBE INVESTMENT COMPANY LIMITED
1375	HOLADSON EDUCATIONAL BOOKS LIMITED
1376	HOLY CHILD COLLEGE
1377	HOLY CHILD SECONDARY SCHOOL
1378	HOLY FAMILY PRY SCHOOL KUJE
1379	HOMAN ENGINEERING COMPANY LIMITED
1380	HOMEBASE MORTGAGE LIMITED
1381	HOMETEL LIFESTYLE PROPERTIES LIMITED
1382	HONDA MAN. NIG LTD
1383	HONEYWELL OIL AND GAS LIMITED
1384	HORATIO LIMITED
1385	HORIZON INFRASTRUCTURES AND SERVICES LTD
1386	HORNETS INTERNATIONAL LIMITED
1387	HORWATH DAFINONE
1388	HOTEL AND PERSONAL SERVICE
1389	HOTEL AND PERSONAL SERVICES EMPLOYERS' ASSOCIATION (HOPESEA).
1390	HOTEL AND PERSONAL SERVICES SENIOR STAFF ASSOCIATION
1391	HOTEL BON VOYAGE LIMITED
1392	HOTEL SUPPORT CONTINENTAL (PINK RIBBON)
1393	HOTEL SUPPORT SERVICES LIMITED
1394	HOTSPORTS NIGERIA LIMITED
1395	HOUSE OF TARA INTERNATIONAL LIMITED
1396	HOUSE ON THE ROCK
1397	HR INDEX LIMITED
1398	HS PETROLEUM LTD
1399	HUAWEI TECHNOLOGIES COMPANY (NIGERIA) LIMITED
1400	HUDACO NIGERIA LIMITED
1401	HUF ENGINEERING NIGERIA LIMITED
1402	HULL ENGINEERING SERVICES LTD
1403	HUMAN ASSETS CENTRE LIMITED
1404	HUMANITY FAMILY FOUNDATION FOR PEACE & DEV
1405	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE KANO
1406	HYDRIL NIGERIA LIMITED
1407	HYDRODIVE NIGERIA LTD
1408	HYGEIA HMO LIMITED
1409	HYUNDAI HEAVY INDUSTRIES CO. NIGERIA LIMITED
1410	I.A.A (INTEGRATED ADVANCE ANALYSTS) ASSOCIATES LIMITED
1411	I.O.FURNITURE LIMITED
1412	IAA ASSOCIATE LTD
1413	IAL NIGERIA LIMITED
1414	IBAO NBTS BAPTIST ACADEMY
1415	IBBI NIGERIA LIMITED
1416	IBETO COMMUNITY BANK NIGERIA LTD

1417	IBFCALLIANCE LIMITED
1418	IBILE HOLDINGS LIMITED
1419	IBILE OIL AND GAS CORPORATION
1420	IBITAMUNO SCHOOLS
1421	IBM WEST AFRICA LIMITED
1422	IBOM POWER COMPANY (IPC)
1423	IBTC ASSET MANAGEMENT LIMITED
1424	IBTC PENSION MANAGERS LIMITED
1425	ICELL INTEGRATED SERVICES LTD
1426	ICL SUPPORT SERVICES LIMITED
1427	ICM TRADER LIMITED
1428	ICOJON ENTERPRISES NIG LIMITED
1429	ICS OUTSOURCING NIGERIA LIMITED
1430	ICT CONNECT LIMITED
1431	ICT CONVERGENCE LIMITED
1432	IDDO PLASTICS LIMITED
1433	IDMON ENGINEERING AND CO LTD
1434	IDUNA SPECIALIST HOSPITAL LIMITED
1435	IEI-ANCHOR PENSION MANAGERS LIMITED
1436	IFAKO INTERNATIONAL SECONDARY SCHOOL
1437	IFESO-WAPO MICROFINANCE BANK LIMITED
1438	IGHODALO IMADEGBELO AND COMPANY
1439	IGHODARO GLOBAL CONSTRUCTION COMPANY LTD
1440	IGNATIUS EGBUNAM ENTERPRISES NIGERIA
1441	IHS (NIGERIA) LIMITED
1442	IJEBU NORTH EAST LOCAL GOVERNMENT OGUN STATE
1443	IJEBU NORTH LOCAL GOVERNMENT COUNCIL,OGUN STATE
1444	IKEJA GOLF CLUB
1445	IKEYI & ARIFAYAN
1446	IKILIMA GLOBAL SERVICE NIG LTD
1447	IKIRE MICROFINANCE BANK
1448	IKOYI CLUB
1449	IMAGE TECHNOLOGIES LIMITED
1450	IMAGINE CONCEPTS LTD
1451	IMAGINE GLOBAL SOLUTIONS LIMITED
1452	IMEWAT GENERAL SERVICES LIMITED
1453	IMPAC OIL & GAS ENGINEERING LIMITED
1454	IMPROCHEM NIG LTD
1455	INCEL REAL ESTATE AND INVESTMENT LIMITED
1456	INCHCAPE SHIPPING SERVICES
1457	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMI
1458	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)
1459	INDEPENDENT PRACTICES & OTHER
1460	INDEPENDENT SERVICES NIGERIA LIMITED
1461	INDIAN LANGUAGE SCHOOL
1462	INDO MARINE NIGERIA LIMITED
1463	INDUSTRIAL APPLICATIONS NIG LTD
1464	INDUSTRIAL CARTONS LTD
1465	INDUSTRIAL MEDICAL SERVICES COMPANY LIMITED

1466	INFINITY TRUST SAVINGS & LOANS
1467	INFO DIGITAL AFRICA LIMITED
1468	INFOBIP NIGERIA LIMITED
1469	INFO-FM RADIO NIGERIA LIMITED
1470	INFOGRAPHICS NIGERIA LIMITED
1471	INFOPRIVE SERVICES LIMITED
1472	INFORMATION CONNECTIVITY SOLUTIONS LIMITED
1473	INFREST SYSTEMS LIMITED
1474	INGENIEUR AND TIEFBAU NIG. LIMITED
1475	INKS SPECIALITIES LIMITED IKEJA
1476	INLAKS COMPUTERS LTD
1477	INNER RING ENGINEERING & LOGISTICS SERVICES LTD
1478	INNOTEX GLOBAL VENTURES LIMITED
1479	INNOVATIVE TECHNICAL ENGINEERING CONSTRUCTION LTD
1480	INOMADA & SONS LIMITED
1481	INSERVIA ASSETS LIMITED
1482	INSIGHT CONSTRUCTION COMPANY LIMITED
1483	INSIGNIA PRINT TECHNOLOGY LIMITED
1484	INSPECTORATE MARINE SERVICES (NIGERIA) LIMITED
1485	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA
1486	INSTITUTE OF TAXATION NIGERIA
1487	INSTITUTIONAL INVESTORS LTD
1488	INT TOWERS LIMITED
1489	INTARMAN LIMITED
1490	INTEGRATED APPLICATIONS ENGINEERING (NIGERIA) LIMITED
1491	INTEGRATED BUSINESS STRATEGIES
1492	INTEGRATED CORROSION SCIENCE COMPANY LIMITED
1493	INTEGRATED INTELLIGENT IMAGING WEST AFRICA LTD
1494	INTEGRATED SHELTER POINT
1495	INTEGRATED SYSTEM DEVICES LTD
1496	INTEGRATED SYSTEMS AND DEVICES LIMITED
1497	INTEGRATED TRUST & INVESTMENT LTD
1498	INTEGRATED WAREHOUSING SERVICES LIMITED
1499	INTEGRITY PRESS LIMITED
1500	INTEL SEMI CONDUCTOR WEST AFRICA LIMITED
1501	INTERACTI LOGIC SOLUTIONS LTD
1502	INTERCELLULAR NIG. LTD.
1503	INTERCONTINENTAL BANK PLC
1504	INTERCONTINENTAL PLASTICS LTD
1505	INTERCONTINENTAL PROPERTIES LIMITED
1506	INTERCONTINENTAL WAPIC INSURANCE PLC
1507	INTERGLOBAL LIMITED
1508	INTERGRATED CAPITAL SERVICES
1509	INTERGRATED SYSTEMS DEVICES
1510	INTERKEL (NIG) LTD
1511	INTERNATIONAL AIRPORT HOTEL
1512	INTERNATIONAL COMMITTEE OF THE RED CROSS
1513	INTERNATIONAL COMMUNITY SCHOOL LIMITED
1514	INTERNATIONAL EARLY LEARNING CENTRE

1515	INTERNATIONAL ENERGY SERVICES LIMITED
1516	INTERNATIONAL EQUITABLE SERVICES [NIG] LIMITED
1517	INTERNATIONAL FEDERATION OF RED CROSS RED CRESCENT
1518	INTERNATIONAL FOUNDATION AGAINST INFECTIOUS DISEASE IN NIGERIA
1519	INTERNATIONAL HEALTH MANAGEMENT SERVICES LIMITED
1520	INTERNATIONAL INSTITUTE OF JOURNALISM
1521	INTERNATIONAL LEARNING SYSTEMS
1522	INTERNATIONAL MASTERS SECURITY SYSTEMS LIMITED (IMSS)
1523	INTERNATIONAL PLASTICS NIGERIA LIMITED
1524	INTERNATIONAL PUBLISHERS LIMITED
1525	INTERNATIONAL TOWERS COMPANY LIMITED
1526	INTERRA NETWORKS LIMITED
1527	INTERSTATE ARCHITECTS LIMITED
1528	INTERSTATE FLOUR MILLS
1529	INTERSWITCH LIMITED
1530	INTL. BEER & BEVERAGES IND. LTD
1531	INTRASS LIMITED
1532	INTROSERVE TECHNOLOGIES LIMITED
1533	INVENT MEDIA LIMITED
1534	INYIMANYI NIG SERVICES LTD
1535	IPAPO MICRO FINANCE BANK LTD
1536	IQ SYSTEMS SOLUTIONS LIMITED
1537	IRL COURIER SERVICES LIMITED
1538	IRL MICROFINANCE BANK LTD
1539	IRRUA SPECIALIST TEACHING HOSPITAL
1540	ISON BPO INTERNATIONAL LIMITED
1541	ISRAEL EMBASSY:NIGERIA
1542	ITECO NIGERIA LIMITED
1543	ITEX INTEGRATED SERVICES LIMITED
1544	IVARA WORK PLACE SOLUTIONS LIMITED
1545	J AND L OIL AND GAS LIMITED
1546	J K RANGLES INTERNATIONAL
1547	J. ENARU NIGERIA ENTERPRISES
1548	J.O.F. (NIGERIA) LIMITED
1549	JABUSKY SYSTEMS NIGERIA LIMITED
1550	JACOB O. AWOFADEJU & CO. (CHARTERED ACCOUNTANTS)
1551	JAFFE ASSOCIATES LIMITED
1552	JAGAL LIMITED
1553	JALEN COMPANY NIGERIA LIMITED
1554	JAMES AMANA & CO
1555	JAMES CUBITT ARCHITECTS LTD
1556	JAPAN
1557	JASPER BERYL CONSULTING
1558	JAWURA ENVIRONMENTAL SERVICES LIMITED
1559	JAYKAY INVESTMENT LIMITED
1560	JBKM INVESTMENT LTD
1561	JECCONS ENGINEERING (SYSTEMS) LIMITED
1562	JEFFLIGHT GLOBAL NIGERIA LIMITED
1563	JEFTONI NIGERIA LIMITED

1564	JEKEZ NIGERIA LIMIEDT
1565	JEMEH COMPANY
1566	JEMMTEK RESOURCES LIMITED
1567	JENC INVESTMENTS NIGERIA LIMITED
1568	JEPH KEBBI INTERNATIONAL LIMITED
1569	JEWELL LINKS CONSULTS SERVICES LIMITED
1570	JHN MICROFINANCE BANK LIMITED
1571	JIDE TAIWO & CO.
1572	JIKET INT'L SERVICES LTD
1573	JIMACO NIGERIA LIMITED
1574	JINKAKU SECURITY LIMITED
1575	JMG LIMITED
1576	JNC INTERNATIONAL LIMITED
1577	JNISSI NURSERY & PRIMARY SCHOOL
1578	JOBIX COMPUTECH COUSULT LIMITED
1579	JODADOYE NIGERIA LIMITED
1580	JOEDO INTERNATIONAL LTD
1581	JOE-HAN NETWORK MARKETING LIMITED
1582	JOEMARINE NAUTICAL COMPANY NIGERIA LIMITED
1583	JOESTAK VENTURES LIMITED
1584	JOHN DAVIDS CONSTRUCTION LIMITED
1585	JOHN HOLT LTD
1586	JOHN SNOW HEALTH INITIATIVE
1587	JOHNBULL AMAYAEVBO AND COMPANY
1588	JOHNIC COMMS (WA) LIMITED
1589	JOINT ADDMMISSION AND MATRICULATION BOARD(JAMB)
1590	JOINT KOMPUTER KOMPANY LIMITED
1591	JONATHAN ARI NIGERIA LIMITED
1592	JON-KEN HOSPITAL LTD
1593	JOS UNIVERSITY TEACHING HOSPITAL (JUTH) JOS
1594	JOSEPDAM AND SONS NIG LTD
1595	JOSEPDAM PORT SERVICES NIGERIA LIMITED
1596	JOTOP MULTI-LINKS INTERNATIONAL LIMITED
1597	JOY INTERNATIONAL COLLEGE
1598	JSP COMMUNICATION CONSULTANCY
1599	JUBAILI AGROTECH LTD
1600	JUBAILI BROS NIGERIA LTD
1601	JUDERIX NIGERIA LIMITED
1602	JUDICIAL SERVICE COMMITTEE FCT ABUJA
1603	JULIUS BERGER NIG LTD
1604	JULKEN (NIGERIA) LIMITED
1605	JUNIORS INTERNATIONAL SCHOOL
1606	JUPITER CONCEPTS LTD
1607	JUPITER TRANSPORT LIMITED
1608	JUST FOOD LIMITED
1609	JUVIC GLOBAL RESOURCES LIMITED
1610	K.E. OMORODION NIGERIA ENTERPRISES
1611	K.K HASSAN LTD
1612	KABELMETAL NIGERIA PLC

1613	KADICK INTERGRATED LIMITED
1614	KADUNA ELECTRICITY DISTRIBUTION PLC
1615	KADUNA STATE UNIVERSITY
1616	KAINJI LAKE NATIONAL PARK
1617	KAISER VENTURES (NIGERIA) LIMITED
1618	KALINOWSKY (NIGERIA) LIMITED
1619	KANEM HOSPITAL AND MATERNITY
1620	KANO ELECTRICITY DISTRIBUTION PLC
1621	KANO TECHNOLOGY BUSINESS INCUBATION CENTRE
1622	KANSAI PLASCON NIGERIA LIMITED
1623	KAPITAL COMMUNICATIONS LIMITED
1624	KARBAK VENTURES LIMITED
1625	KARFLEX FISHERIES LIMITED
1626	KARFLEX INVESTMENT LIMITED
1627	KARISO SECURITY SERVICES NIGERIA LIMITED
1628	KARRINGTON LIMITED
1629	KATYLINKS GLOBAL SERVICES
1630	KAY VENTURES LIMITED
1631	KAYODE SONAIKE & CO
1632	KCSSA WEST AFRICA LIMITED
1633	KEAT PALMS LTD
1634	KEEDAK NIGERIA LIMITED
1635	KEFFI FLOUR MILLS LIMITED
1636	KEKE HIGH SCHOOL IFAKO IJAIYE
1637	KELLOGG TOLARAM NIGERIA LIMITED
1638	KELM ENGINEERING LTD
1639	KEM'S CONCEPTS LIMITED
1640	KENDOR ENTERPRISES CONSULTING LIMITED
1641	KENNA PARTNERS
1642	KENOL NIGERIA LIMITED
1643	KENYA AIRWAYS LIMITED
1644	KEPCO ENERGY RESOURCES LTD
1645	KESINGTON ADEBUKUNOLA ADEBUTU FOUNDATION
1646	KEUHNE AND NAGEL NIGERIA LIMITED
1647	KEWALRAM NIG LTD
1648	KEYSTONE ATTORNEYS
1649	KEYSTONE BANK LIMITED
1650	KHARIS PETROLEUM RESOURCES AND INVESTMENTS LIMITED
1651	KHMS LOKOJA
1652	KIDDIE QUEST MONTESSORI SCHOOL,LAGOS
1653	KIMBERLY RYAN LIMITED
1654	KIMERIC NIG LTD
1655	KINGDOM HERITAGE MODEL SCHOOL
1656	KINGDOM HERITAGE MODEL SCHOOL ABA
1657	KINGDOM HERITAGE MODEL SCHOOL BASHORUN IBADAN
1658	KINGDOM HERITAGE MODEL SCHOOL MINNA
1659	KINGDOM HERITAGE SCHOOLS
1660	KING'S COURT NURSERY SCHOOL
1661	KINGS GUARD NIGERIA LTD

1662	KINGSWAY INTERNATIONAL CHRISTIAN CENTRE
1663	KINLEY SECURITIES LIMITED
1664	KIVI FOODS LIMITED
1665	KLYSAT CABLES AND WIRES LIMITED
1666	KNEIPE NIGERIA LTD
1667	KOA CONSULTANTS LIMITED
1668	KOA OIL AND GAS LIMITED
1669	KOBEISSI ELECTRICAL & MECHANICAL ENGINEERING LIMITED
1670	KOBIS FOOD & SERVICES
1671	KOFANA SECURITIES & INVESTMENT LIMITED
1672	KOFO AGRO ALLIED LTD
1673	KOGBODI INTERNATIONAL SECONDARY SCHOOL
1674	KOJO MOTORS LIMITED
1675	KOLLINSO INTERNATIONAL SERVICES LTD
1676	KOMBAT SECURITY ASSOCIATES LIMITED
1677	KOMFOTA PRIMARY SCHOOL
1678	KONCEPT AUTOCENTRE LTD
1679	KONGA ONLINE SHOPPING LIMITED
1680	KPMG PROFESSIONAL SERVICES
1681	KRONES LCS CENTER WEST AFRICA LIMITED
1682	KROSITEC ENGINEERING NIG LTD
1683	KU TELEVISION & RADIO LTD
1684	KUJE LOCAL EDUCATION AUTHORITY
1685	KUMAYO GLOBAL VENTURES LIMITED
1686	KUNECH INVESTMENT LIMITED
1687	KUNECH OIL AND GAS LIMITED
1688	KUNECH PROPERTIES LTD
1689	KUPA MEDICAL CENTRE LIMITED
1690	KURUS NIGERIA LIMITED
1691	KWALE LOCAL EDUCATION AUTHORITY
1692	KWALI AREA COUNCIL
1693	KWALI EDUCATION AUTHORIT WORK
1694	KWARA ADVANCED MEDICAL DIAGNOSTIC CENTRE LIMITED
1695	L.A.T.C AGRO LTD
1696	L.M. ERICSSON NIG LTD
1697	LABANA GLOBAL VENTURES (NIGERIA) LIMITED
1698	LADI OLATUNDE & ASSOCIATES
1699	LADOL LOGISTICS LIMITED
1700	LADY IBIAM SECONDARY SCHOOL
1701	LAGOON HOSPITAL
1702	LAGOS AIR PORT HOTEL LTD
1703	LAGOS ANGLICAN SCHOOLS MANAGEMENT BOARD
1704	LAGOS BUSINESS SCHOOL / PAN AFRICAN UNIVERSITY
1705	LAGOS LOCAL GOVT CO OPERATIVE MULTIPURPOSE
1706	LAGOS PREPARATORY SCHOOL
1707	LAGOS RESOURCE CENTRE
1708	LAGOS STATE AGRICULTURAL DEVELOPMENT AUTHORITY
1709	LAGOS STATE AMBULANCE SERVICE
1710	LAGOS STATE BOARD OF INTERNAL REVENUE (LIRS)

1711	LAGOS STATE COLLEGE OF PRIMARY EDUCATION
1712	LAGOS STATE DEVELOPMENT AND PROPERTY CORPORATION (LSDPC)
1713	LAGOS STATE GOVERNMENT SECRETARIAT ALAUSA
1714	LAGOS STATE INFRASTRUCTURE MAINTENANCE & REGULATION AGENCY
1715	LAGOS STATE LAISON OFFICE
1716	LAGOS STATE METROPOLITAN AREA TRANSPORT AUTHORITY
1717	LAGOS STATE MINISTRY OF ENVIRONMENT
1718	LAGOS STATE NUMBER PLATE PRODUCTION AUTHORITY
1719	LAGOS STATE PENSION COMMISSION
1720	LAGOS STATE PUBLIC SERVICE STAFF DEVELOPMENT CENTRE
1721	LAGOS STATE RADIO SERVICES
1722	LAGOS STATE TEACHING HOSPITAL
1723	LAGOS STATE UNIVERSAL BASIC EDUCATION BOARD
1724	LAGOS STATE UNIVERSITY
1725	LAGOS STATE UNIVERSITY COLLEGE OF MEDICINE
1726	LAGOS STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY
1727	LAGOS STATE WASTE MANAGEMENT AUTHORITY (LAWMA)
1728	LAGOS UNIVERSITY TEACHING HOSPITAL (LUTH) LAGOS
1729	LAGOS YACHT CLUB
1730	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI
1731	LAKES SEAS AND CREEKS LIMITED
1732	LAMBIC TECHNICAL & GENERAL SERVICES
1733	LANARK SPECIALIST HOSPITAL LIMITED
1734	LANCASTER INT'L SERVICES NIGERIA LIMITED
1735	LANDMARK PARTNERS NETWORK LTD
1736	LANDMARK UNIVERSITY OMU ARAN
1737	LANDSMANN SERVICES LIMITED
1738	LANSFORD CONSTRUCTION COMPANY LIMITED
1739	LANSFORD ESTATE SURVEYORS & VALUERS
1740	LANSFORD GROUP OF COMPANIES LIMITED
1741	LANSFORD PROPERTIES AND TECHNOLOGIES LIMITED
1742	LANTANA HOMES AND PROPERTIES LIMITED
1743	LARRY & DEL GLOBAL ENERGY LIMITED
1744	LASBULK NIGERIA LIMITED
1745	LASER ENGINEERING AND RESOURCES CONSULTANTS LIMITED
1746	LASIMRA
1747	LATERNA VENTURES BOOKSHOP
1748	LATIS LIMITED
1749	LAURMANN AND COMPANY LTD
1750	LAVIGAR PROCESSING AND PACKAGING LTD
1751	LAW UNION & ROCK INSUR LTD
1752	LAWFAB HOTELS LIMITED
1753	LAWPAVILION BUSINESS SOLUTIONS LTD
1754	LE MERIDIEN HOTEL ABUJA
1755	LEAD BRITISH INTERNATIONAL SCHOOL
1756	LEAD CAPITAL LIMITED
1757	LEAD ENTERPRISE SUPPORT COMPANY LIMITED
1758	LEAD FORTE GATE SCHOOL
1759	LEADERSHIP INITIATIVE FOR TRANSFORMATION AND EMPOWERMENT

1760	LEAF TOBACCO & COMMODITIES NIGERIA LIMITED
1761	LEAP AFRICA LTD/GTE
1762	LEARN AFRICA PLC
1763	LEARNING IMPACT MODEL LIMITED
1764	LEARNING SOLUTIONS NIGERIA LIMITED
1765	LEBRUS LIMITED
1766	LEEZ WORLD ENTERPRISES LIMITED
1767	LEGACY EDUCATIONAL SERVICES
1768	LEGACY INSURANCE BROKERS LTD
1769	LEGACY REALITIES LIMITED
1770	LEGAL AID COUNCIL
1771	LE-GLOBAL OILFIELD SERVICES LIMITED
1772	LEKKI BRITISH INTERNATIONAL HIGH SCHOOL
1773	LEKKI WORLDWIDE INVESTMENTS LIMITED
1774	LEMCONTRACTING LIMITED
1775	LEMERIDIEN OGEYI PLACE
1776	LEMNA ENERGY RESOURCES LIMITED
1777	LEMONA INTEGRATED SERVICES LIMITED
1778	LES ENERGY SERVICES LIMITED
1779	LEVANT CONSTRUCTION LIMITED
1780	LEXCEL M.S TECHNOLOGIES LIMITED
1781	LEXICAN INVESTMENTS LIMITED
1782	LIBROD ENERGY SERVICES LIMITED
1783	LIFE FLOUR MILL LTD
1784	LIFE LINK TECHNICAL SERVICES LIMITED
1785	LIGHT HOUSE ELECTRICAL AND MECHANICAL COMPANY
1786	LIGHT LEVEL LIMITED
1787	LILY HOSPITAL
1788	LILYGATE NIG LIMITED
1789	LIMI HOSPITAL AND MATERNITY LIMITED
1790	LINE TRALE GAS LIMITED
1791	LINETRALE PETROLEUM LIMITED
1792	LINKAGE ASSURANCE PLC
1793	LINKGLOBAL LOGISTICS LIMITED
1794	LINKSERVE LIMITED
1795	LINKUP LOGISTICS LIMITED
1796	LIONSTONE COMPANY LIMITED
1797	LISABIMILL'S NIG. LTD
1798	LITERRAMED PUBLICATIONS (NIGERIA) LTD
1799	LITTLE SCHOLARS PRIMARY SCHOOL?
1800	LIVESTOCK FEEDS LTD
1801	LIVING FAITH CHURCH WORLDWIDE
1802	LIVING STREAM SPECIALIST MEDICAL CENTRE LIMITED
1803	LIVINGSRING WORD-ALIVE ASSEMBLY
1804	LLOYD'S REGISTER EMEA (NIGERIA)
1805	LN OUTSOURCING LIMITED
1806	LOCAL EDUCATION AUTHORITY
1807	LOCAL EDUCATION AUTHORITY ABAJI
1808	LOCAL GOVERNMENT SERVICE COMMISSION

1809	LOCAL GOVERNMENT SERVICE COMMISSION OGUN STATE
1810	LOGISTICS & PETROLEUM STORAGE SERVICES LTD.
1811	LOGISTIQ XPEDITORS LTD
1812	LOITTE FARMS LIMITED
1813	LONADEK NIGERIA LIMITED
1814	LONGING MEDICALS LIMITED
1815	LONGTERM INVESTMENT LIMITED
1816	LOQUAT CLASSIC NIGERIA LIMITED
1817	LORYB AND DP VENTURES LIMITED
1818	LUCK GUARDS LIMITED
1819	LUCKY DIAMOND LIMITED
1820	LUCRATEL LIMITED
1821	LUKAHED PROPERTIES LTD
1822	LULAN COMPANY LIMITED
1823	LUMENAVE INTERNATIONAL LIMITED
1824	LUTH INITIATIVES LIMITED
1825	M AND E GLOBAL SERVICES LIMITED
1826	M I S ROCKET INT'L LTD
1827	M. AJAGBE INTERNATIONAL LIMITED
1828	M.G.ROSS AND COMPANY LIMITED
1829	M.O.L. NIG. LTD.
1830	M.R.S. GROUP OF COMPANIES
1831	M.R.S. OIL AND GAS CO. LTD
1832	MAC JASONACK VENTURES LIMITED
1833	MAC REEDY CAPITAL LTD
1834	MACTAY CONSULTING
1835	MAC-TAY LIMITED
1836	MADISON AND PARK LTD
1837	MADONNA HOSPITAL LTD
1838	MADONNA INTERNATIONAL SCHOOL
1839	MAIN ONE SERVICE COMPANY LIMITED
1840	MAINLAND RESOURCES LIMITED
1841	MAINSAIL MEDIA LIMITED
1842	MAINSTREET BANK LIMITED
1843	MAITINELLI NIGERIA LIMITED
1844	MAJOK NIGERIA LIMITED
1845	MAJOR OIL MARKETERS ASSOCIATION OF NIGERIA
1846	MAKEFE NIGERIA LIMITED
1847	MALAS FOODS
1848	MAMI MARINE LIMITED
1849	MANAGEMENT SCIENE FOR HEALTH(MSH) LTD/GTE
1850	MANGROVE PETROLEUM SUPPLIES AND LOGISTICS LIMITED
1851	MANIFEST HALL LIMITED
1852	MAN-MOUNTAIN & CO. UNLTD.
1853	MANRENG NIGERIA LIMITED
1854	MAPLE TELECOMMS LIMITED
1855	MARA-ISON TECHNOLOGIES SOLUTIONS
1856	MARIE STOPES NIGERIA
1857	MARIK NIGERIA

1858	MARINE AND LAND LOGISTICS LIMITED
1859	MARINE NETWORK LTD
1860	MARIST BROTHERS OF THE SCHOOLS
1861	MARIST COMPREHENSIVE COLLEGE
1862	MARK CALTHERS CONSULTING LIMITED
1863	MARKETING AND MEDIA LIMITED
1864	MARKETING MIX AND COMPANY LIMITED
1865	MARLEYSHREE PHARMACEUTICAL COMPANY NIGERIA LIMITED
1866	MARVELFAIRS NIGERIA LIMITED
1867	MARY BOLAJOKO CONSULTANCY SERVICES LITMED
1868	MARY OJIE NIGERIA LTD
1869	MARYLAND COMPREHENSIVE SECONDARY SCHOOL
1870	MASHAL XL SECURITIES SERVICES LTD
1871	MASSILIA MOTORS LIMITED
1872	MASTER ANDY BEST LTD
1873	MASTERS MARK PRE/AFTER SCHOOL
1874	MATBENY HOLDINGS
1875	MATNA FOODS COMPANY LIMITED
1876	MATON ENGINEERING NIG LIMITED
1877	MATTOY LIMITED
1878	MATRIX SOLICITORS
1879	MATRIX V TRACK NIGERIA LIMITED
1880	MAY AND JAY GLOBAL RESOURCES LIMITED
1881	MAY BRANDS LIMITED
1882	MAYFAIR MICROFINANCE BANK LIMITED
1883	MAYFIELD MICROFINANCE BANK LIMITED
1884	MAYOR ENGINEERING COMPANY LTD.
1885	MAZOC NIGERIA LIMITED
1886	MBL FINANCIAL SERVICES LIMITED
1887	MBONNY TECHNICAL SERVICES LTD
1888	MC NICHOLS CONSOLIDATED LIMITED
1889	MC ROYAL HOSPITAL
1890	MCAF ASSOCIATES LIMITED
1891	MCBUDDY PROPERTIES LIMITED
1892	MCDON SECURITY LTD
1893	MCDONALD SCIENTIFIC EMPORIUM LIMITED
1894	MCKINSEY & COMPANY NIGERIA
1895	MCKINSEY AND COMPANY NIGERIA GLOBAL LIMITED
1896	MCNAIR NIG LTD
1897	MCPOREM INTERNATIONAL LIMITED
1898	MEADOW HALL JUNIOR SCHOOL
1899	MEBIKAN MARITIME AND GENERAL SERV. LTD
1900	MECHEOSKY VENTURES LIMITED
1901	MECURE HEALTHCARE LTD
1902	MECURE INDUSTRIES LIMITED
1903	MEDBURY SERVICES LIMITED
1904	MEDECINS SANS FRONTIERES
1905	MEDIA 24 NIGERIA LIMITED
1906	MEDIA FUSE LIMITED

1907	MEDIA PERSPECTIVES LIMITED
1908	MEDIA REACH NIGERIA LTD
1909	MEDIA TRUST LTD
1910	MEDICAID RADIOLOGY LIMITEDJ
1911	MEDICAL REHABILITATION THERAPIST BOARD OF NIGERIA
1912	MEDICINS SANS FRONTIERES
1913	MEDIPLAN HEALTHCARE LIMITED
1914	MEDITERRANEAN SHIPPING CO
1915	MEDPLUS LIMITED
1916	MEGA UTILITIES COMPANY
1917	MEGAMOUND INVESTMENTS COMPANY LIMITED
1918	MEGASTAR TECHNICAL & CONSTRUCTION LIMITED
1919	MEGATECH ENGINEERING LIMITED
1920	MEL-ADY AND PARTNERS
1921	MENAL TECHNICAL SERVICES
1922	MERCYCORPS LTD LGE
1923	MERISTEM SECURITIES LIMITED
1924	MERISTEM WEALTH MANAGEMENT LIMITED
1925	MERIT MATYAM NIG LTD
1926	MERITAN OIL & CHEMICAL LTD
1927	MERPA COMMUNICATIONS (NIGERIA) LIMITED
1928	MESOJOFY OIL SERVICES LIMITED
1929	MESSER CROWN MARK VENTURES
1930	METCEM LIMITED
1931	METEROLOGICAL SERVICES
1932	METHODIST CHURCH NIGERIA
1933	METHODIST GIRL HIGH SCHOOL
1934	METRICA LOGISTICS NIGERIA LIMITED
1935	METRO HOTELS AND SUITES LIMITED
1936	METROCK ENTERPRISES
1937	METRO-DAN SERVICE COMPANY
1938	METROPOLITAN CLUB
1939	MFCT AREA COUNCIL SERVICE COMMISSION
1940	MGIC NIGERIA LTD/GTE
1941	MI NIGERIA LIMITED
1942	MICHAEL IMODU INSTITUTE FOR LABOUR STUDIES
1943	MICHAEL STEVENS ENTERPRISES SOLUTIONS LIMITED
1944	MICHJEN GLOBAL INVESTMENT LIMITED
1945	MICOLEX NIG LIMITED
1946	MICRO INVESTMENT SUPPORT SERVICES LIMITED
1947	MICROSOFT NIGERIA LTD
1948	MICROWORKS SOLUTIONS LIMITED
1949	MIDIS ENERGY SERVICES LIMITED
1950	MIDWESTERN OIL & GAS COMPANY PLC
1951	MIKADO NIGERIA LIMITED
1952	MIKALUX PAINTS AND CHEMICALS LIMITED
1953	MIKANO INTERNATIONAL LTD
1954	MILAN INDUSTRIES LIMITED
1955	MILAN NIG LTD

1956	MILE FOUR HOSPITAL
1957	MILLENIUM SHIPPING AND MARINE SERVICES LIMITED.
1958	MIND BUILDERS HIGH SCHOOL
1959	MIND BUILDERS PRIMARY SCHOOL
1960	MINIM & TONYE NIGERIA LIMITED
1961	MINISO LIFESTYLE NIGERIA LIMITED
1962	MINISTRY OF AGRICULTURE
1963	MINISTRY OF AGRICULTURE & WATER RESOURCES
1964	MINISTRY OF AVIATION
1965	MINISTRY OF COMMERCE
1966	MINISTRY OF COMMUNICATIONS
1967	MINISTRY OF CULTURE & TOURISM
1968	MINISTRY OF DEFENCE
1969	MINISTRY OF EDUCATION
1970	MINISTRY OF ENERGY
1971	MINISTRY OF ENVIRONMENT
1972	MINISTRY OF ENVIRONMENT & HOUSING
1973	MINISTRY OF FINANCE
1974	MINISTRY OF HEALTH
1975	MINISTRY OF HOUSING
1976	MINISTRY OF HOUSING AND URBAN DEVELOPMENT
1977	MINISTRY OF INFORMATION & COMMUNICATIONS
1978	MINISTRY OF INFORMATION & NATIONAL ORIENTATION
1979	MINISTRY OF INTERIOR
1980	MINISTRY OF JUSTICE
1981	MINISTRY OF LABOUR & PRODUCTIVITY
1982	MINISTRY OF MINES & STEEL DEVELOPMENT
1983	MINISTRY OF POLICE AFFAIRS
1984	MINISTRY OF POWER & STEEL
1985	MINISTRY OF SCIENCE & TECHNOLOGY
1986	MINISTRY OF SCIENCE AND TECHNOLOGY
1987	MINISTRY OF TOURISM & CULTURE
1988	MINISTRY OF TRANSPORT
1989	MINISTRY OF TRANSPORTATION
1990	MINISTRY OF WATER RESOURCES
1991	MINISTRY OF WOMEN AFFAIRS
1992	MINISTRY OF WORKS
1993	MINISTRY OF YOUTH DEVELOPMENT
1994	MINISTRY OF YOUTH SPORT AND SOCIAL DEVELOPMENT
1995	MINISTRY WORKS AND INFRASTRUCTURE
1996	MIS SOFTWARE NIGERIA LIMITED
1997	MITMOH INTEGRATED SERVICES LTD
1998	MJS TRADING LIMITED
1999	MKPOKO IKENGA LIMITED
2000	MOBILE ENGINEERING LTD
2001	MOBILE KNOWLEDGE SOLUTIONS LIMITED
2002	MOBOLAJI SANNNI & CO
2003	MODANT SEABULK NIGERIA LTD
2004	MODASCO NIGERIA LIMITED

2005	MOKBELL INTEGRATED SERVICES LIMITED
2006	MOLLY SPECIALIST HOSPITAL LIMITED
2007	MONAPLEX INDUSTRIES NIG LTD
2008	MONI PULO LIMITED
2009	MONSTER ENERGY NIGERIA LIMITED
2010	MONTAIGNEAHLTD
2011	MONTANA IND NIG LTD
2012	MOORLAND SOLUTIONS LIMITED
2013	MOPSON PHARM. INDUST. LTD
2014	MORGANCAPITAL SECURITIES LIMITED
2015	MORTGAGE GUARANTY SAVINGS AND LOANS LTD
2016	MOSALADO HOTEL NIGERIA LIMITED
2017	MOSLADE
2018	MOTOROLA NIGERIA
2019	MOUKA LIMITED
2020	M-P INFRASTRUCTURE LIMITED
2021	MPZ TRUCKING LIMITED
2022	MR PRICE CHAIN STORES INTERNATIONAL LIMITED
2023	MRS OIL NIGERIA PLC
2024	MS OUTSOURCING SERVICES LIMITED
2025	MSF-SPAIN-NIGERIA
2026	MTEL NIGERIA LTD
2027	MTN NIGERIA COMMUNICATION LIMITED
2028	MUDIAME INTERNATIONAL LIMITED
2029	MULTI SCREEN LIMITED
2030	MULTIBANC SAVING & LOANS
2031	MULTIDIGITAL NIGERIA LIMITED
2032	MULTINATIONAL LOGISTICS AND ALLIED SERVICES LIMITED
2033	MULTIPAK (NIGERIA) LIMITED
2034	MULTIPLE DEVELOPMENT SERVICES LIMITED
2035	MULTIPRO CONSUMER PRODUCTS LIMITED
2036	MULTISKILLS NIGERIA LIMITED
2037	MULTITEK DATA SYSTEM LTD
2038	MUN ENTERPRISES LIMITED
2039	MUNDUKA TECHNOLOGIES LIMITED
2040	MUNNELLYS ASSOCIATES LIMITED
2041	MURPHY BEN INTERNATIONAL LIMITED
2042	MURPHY SHIPPING AND COMMERCIAL SERVICES LTD
2043	MUSTARD SEED MORTGAGE LIMITED
2044	MUTUAL BENEFITS ASSURANCE COMPANY PLC
2045	MYDRIM NIGERIA LIMITED
2046	N & A CONSTRUCTION COMPANY LIMITED
2047	N.O. NWEKE & COMPANY
2048	NACHO
2049	NADIM MOTORS LIMITED
2050	NAHMAN CONSTRUCTION CO LTD.
2051	NAICE CONTRACTS AND LOGISTICS LIMITED
2052	NAJ SCIENTIFIC VENTURES NIGERIA LIMITED
2053	NAJCO LABORATORIES LIMITED

2054	NARELLI INTERNATIONAL NIGERIA LIMITED
2055	NASCON ALLIED INDUSTRIES PLC
2056	NASDMU LIMITED
2057	NAT ENVIRON STD REG & ENFORCEMENT AGENCY
2058	NAT. CENTRE FOR REMOTE SENSING JOS
2059	NAT. TB. & LEP. REFEREED HOSP. & TRAINING CENTRE,
2060	NATAL POWER BOAT WEST AFRICA LIMITED
2061	NATCOM DEVELOPMENT & INVESTMENT LTD
2062	NATIONAL AGENCY FOR CONTROL OF AIDS (NACA)
2063	NATIONAL AGENCY FOR FOOD & DRUG ADMINISTRATION
2064	NATIONAL AGENCY FOR PROHIBITION OF TRAFFIC & OTHER
2065	NATIONAL AGENCY FOR SCIENCE & ENGINEERING INFRASTR
2066	NATIONAL AGRICULTURAL EXTENSION AND RESEARCH LIAISON SERVICES
2067	NATIONAL AGRICULTURAL SEED COUNCIL
2068	NATIONAL ASSEMBLY
2069	NATIONAL ASSEMBLY SERVICE COMMISSION
2070	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY
2071	NATIONAL BLOOD TRANSFUSION SERVICE
2072	NATIONAL BOTANICAL GARDEN ABINA IKWO
2073	NATIONAL BOUNDARY COMMISSION
2074	NATIONAL BROADCASTING COMMISSION
2075	NATIONAL BUSINESS & TECHNICAL EDUCATION BOARD
2076	NATIONAL BUSINESS AND TECHNICAL EDU
2077	NATIONAL CENTRE FOR AGRIC MECHANIZATION
2078	NATIONAL CENTRE FOR REMOTE SENSING
2079	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE-IFE
2080	NATIONAL CEREALS RESEARCH INSTITUTE BEDEGGI
2081	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION (NCC
2082	NATIONAL COMMISSION FOR MESEUM AND MONUMENTS
2083	NATIONAL COMMISSION FOR REFUGEES
2084	NATIONAL COUNCIL OF ARTS AND CULTURE
2085	NATIONAL DEMOCRATIC INSTITUTE FOR INT. AFFAIRS
2086	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE)
2087	NATIONAL DRUG LAW ENFORCEMENT AGENCIES
2088	NATIONAL EAR CARE CENTRE
2089	NATIONAL EMERGENCY MANAGEMENT AGENCY
2090	NATIONAL ENG&TECHNICAL CO LTD
2091	NATIONAL ENGINEERING DESIGN & DEVELOPMENT CENTRE N
2092	NATIONAL EXAMINATION COUNCIL (NECO)
2093	NATIONAL EYE CENTRE KADUNA
2094	NATIONAL FILM AND VIDEO CENSOR BOARD
2095	NATIONAL FOOD RESERVE AGENCY
2096	NATIONAL GALLERY OF ART
2097	NATIONAL HAJJ COMMISSION OF NIGERIA
2098	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN
2099	NATIONAL HOSPITAL
2100	NATIONAL HUMAN RIGHTS COMMISSION
2101	NATIONAL IDENTITY MANAGEMENT COMMISSION
2102	NATIONAL INST. FOR PHARMACEUTICAL RESEARCH & DEV.

2103	NATIONAL INSTITUTE FOR HOSPITALITY & TOURISM STUDI
2104	NATIONAL INSTITUTE FOR POLICY & STRATEGIC STUDIES
2105	NATIONAL INSTITUTE OF FRESH WATER FISH NEW BUSSA
2106	NATIONAL IRON ORE MINIG LTD
2107	NATIONAL IRON ORE MINING PROJECT ITAKPE
2108	NATIONAL JUDICIAL COUNCIL
2109	NATIONAL JUDICIAL INSTITUTE
2110	NATIONAL LIBRARY OF NIGERIA
2111	NATIONAL LOTTERY REGULATORY COMMISSION
2112	NATIONAL LOTTERY TRUST FUND
2113	NATIONAL METALLURGICAL DEV. CENTRE JOS
2114	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROM
2115	NATIONAL OIL SPILL AND DETECTION RESPONSE
2116	NATIONAL ORIENTATION AGENCY
2117	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO
2118	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS
2119	NATIONAL PARK SERVICE HEADQUARTERS
2120	NATIONAL POPULATION COMMISSSION
2121	NATIONAL POVERTY ERADICATION PROGRAMME
2122	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA
2123	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY
2124	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOG
2125	NATIONAL REV. MOB. ALLOCATION & FISCAL COMMISSION
2126	NATIONAL SALARIES INCOME & WAGES COMMISSION
2127	NATIONAL SPACE RES. & DEVELOPMENT AGENCY ABUJA
2128	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY KA
2129	NATIONAL THEATRE
2130	NATIONAL UNION OF PETROLEUM AND NATURAL GAS (NUPENG)
2131	NATIONAL UNIVERSITY COMMISSION (NUC)
2132	NATIONAL WAR MUSEUM UMUAHIA
2133	NATIONAL WATER RESOURCES INSTITUTE
2134	NATIONAL YOUTH SERVICE CORPS (NYSC)
2135	NATIONWIDE CLEARING & FORWARDING LTD.
2136	NCR NIG PLC
2137	NEET NIG LTD
2138	NEGRIS LIMITED
2139	NEHEMIAH OILGAS AND TRANSPORT LIMITED
2140	NEOLIFE INTERNATIONAL LIMITED
2141	NEPAD NIGERIA SECRETARIAT
2142	NERA MICROWAVE NIGERIA LIMITED
2143	NESTEL FOODS NIG PLC
2144	NESTLE FOODS NIG PROVIDENT FUND LTD
2145	NESTOIL LIMITED
2146	NET CONSTRUCTION NIG LTD
2147	NET NEWSPAPER LIMITED
2148	NETCOM AFRICA LIMITED
2149	NETSACH NIGERIA LIMITED
2150	NETWORK INFORMATION TECHNOLOGY (NIGERIA) LIMITED
2151	NEUROPSYCHIATRIC HOSPITAL ARO ABEOKUTA

2152	NEVERFAIL INDUSTRIES LTD
2153	NEW CRYSTAL COMMUNICATIONS LIMITED
2154	NEW CRYSTAL POWER LIMITED
2155	NEW IMAGE MICRO FINANCE BANK
2156	NEW NIGERIA DEVELOPMENT COMPANY
2157	NEW PARTNERSHIP FOR AFRICA`S DEV. YOUTH INITIATIVE
2158	NEW PATNERSHIP FOR AFRICA DEVELOPMENT
2159	NEW SEASON INSURANCE BROKERS LIMITED
2160	NEW TOTAL CHILD ACADEMY
2161	NEW TOWNS DEVELOPMENT AUTHORITY
2162	NEW WORLD SPECIALIST HOSPITAL
2163	NEWBISCO LIMITED
2164	NEWGATE MEDICAL SERVICES LIMITED
2165	NEWREST ASL NIGERIA PLC
2166	NEWS ENGR. NIG. LTD
2167	NEWSWATCH COMMUNICATIONS LTD
2168	NEXTWORKS LIMITED
2169	NEZAM TRANSPORT NIGERIA LIMITED
2170	NG POWER LIMITED
2171	NIC ROYAL PROJECTS LIMITED
2172	NICHEMTEX LIMITED
2173	NICON HOTELS LTD.
2174	NICON LUXURY AND SERVICES LIMITED
2175	NIDAS MARINE LIMITED
2176	NIG. BAG MANUFACTURING CO. LTD
2177	NIG. BALL-POINT PEN IND. PLC
2178	NIG. EXPORT PROCESSING ZONES AUTHORITY
2179	NIG. INSTITUTE OF OCEANOGRAPHY & MARINE RESEARCH LAGOS
2180	NIG. INSTITUTE OF TRANSPORT TECH. ZARIA
2181	NIG. STORED PRODUCTS RESEARCH ILORIN
2182	NIGER DELTA DEVELOPMENT AGENCY (NDDC)
2183	NIGER DELTA MINISTRY
2184	NIGER FOUNDATION HOSPITAL
2185	NIGER OFFSHORE SERVICES LTD.
2186	NIGER STATE HOUSE OF ASSEMBLY
2187	NIGER STATE SECONDRY EDUCATION BOARD
2188	NIGERBLOSSOM DRILLING COMPANY LIMITED
2189	NIGERIA ASSOCIATION OF LPG MARKETER
2190	NIGERIA ATOMIC ENERGY COMMISSION (NAEC)
2191	NIGERIA AVIATION HANDLING COMPANY PLC
2192	NIGERIA CLEANING SERVICES LIMITED
2193	NIGERIA EAGLE FLOUR MILL
2194	NIGERIA EXPORT IMPORT BANK (NEXIM)
2195	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)
2196	NIGERIA IMMIGRATION SERVICE
2197	NIGERIA INSTITUTE OF BUILDING
2198	NIGERIA LAW REFORM COMMISSION
2199	NIGERIA LNG LIMITED
2200	NIGERIA MERCHANT NAVY OFFICERS AND WATER TRANSPORT SENIOR STAF

2201	NIGERIA MINING CADESTRE
2202	NIGERIA RAILWAYS CORPORATION
2203	NIGERIAN AEROSPACE MANAGEMENT AGENCY(NAMA)
2204	NIGERIAN AIRPORT AUTHORITY
2205	NIGERIAN AIRSPACE MANAGEMENT AGENCY
2206	NIGERIAN ASSOCIATION OF LIQUEFIED PETROLEUM GAS MARKETERS (NALP)
2207	NIGERIAN ASSOCIATION OF PETROLEUM EXPLORATIONISTS
2208	NIGERIAN BAPTIST THEOLOGICAL SEMINARY
2209	NIGERIAN BAR ASSOCIATION
2210	NIGERIAN BOTTLING CO PLC
2211	NIGERIAN BREWERIES LTD
2212	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE LAGO
2213	NIGERIAN CHRISTIAN PILGRIM COMMISSION
2214	NIGERIAN CIVIL AVIATION AUTHORITY
2215	NIGERIAN COMMUNICATIONS SATELLITE LIMITED
2216	NIGERIAN COPYRIGHT COMMISSION
2217	NIGERIAN CUSTOMS SERVICE
2218	NIGERIAN EDUCATIONAL RESEARCH AND DEVELOPMENT COUN
2219	NIGERIAN EXCHANGE GROUP PLC
2220	NIGERIAN EXPORT PROMOTION COUNCIL
2221	NIGERIAN FILM CORPORATION
2222	NIGERIAN FOUNDATION HOSPITAL
2223	NIGERIAN INST. FOR TRYPANOSOMIASIS RESEARCH KADUNA
2224	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS (NIIA)
2225	NIGERIAN INSTITUTE OF JOURNALISM
2226	NIGERIAN INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY NILEST ZARIA
2227	NIGERIAN INSTITUTE OF MANAGEMENT NIGERIA LIMITED
2228	NIGERIAN INTERNATIONAL SECURITIES LIMITED
2229	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC)
2230	NIGERIAN MARITIME ADMIN AGENCY
2231	NIGERIAN MOBILE TELECOMMUNICATIONS LTD
2232	NIGERIAN MOTOR INDUSTRIES LTD
2233	NIGERIAN NATIONAL MERIT AWARD OFFICE
2234	NIGERIAN NATIONAL PETROLEUM CORPORATION
2235	NIGERIAN NATURAL MEDICINE DEV. AGENCY
2236	NIGERIAN OPPORTUNITIES INDUSTRIALISATION CENTRE
2237	NIGERIAN POLICE ACADEMY
2238	NIGERIAN PORTS AUTHORITY
2239	NIGERIAN POSTAL SERVICE (NIPOST)
2240	NIGERIAN PRISONS MICROFINANCE BANK LIMITED
2241	NIGERIAN ROPES PLC
2242	NIGERIAN SECURITY AND CIVIL DEFENCE CORPS
2243	NIGERIAN SOCIAL INSURANCE TRUST FUND
2244	NIGERIAN TELECOMMUNICATIONS CORPORATION LTD
2245	NIGERIAN TELEVISION AUTHORITY (NTA)
2246	NIGERWIVES BRAILLE CENTRE
2247	NIKARO BROTHERS QUEST NIG. LTD
2248	NIL EMPLOYER
2249	NIYI OMOTOSO AND COMPANY

2250	NKPOLOGWU MICRO-FINANCE BANK NIGERIA LIMITED
2251	NLNG SHIP MANAGEMENT LIMITED
2252	NLPC PENSION FUND ADMINISTRATORS LIMITED
2253	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH) NNEWI
2254	NNAPATY INVESTMENT NIG LTD
2255	NNPC STAFF COOPERATIVE MULTIPURPOSE SOCIETY LIMITED
2256	NOBLE INTERNATIONAL HOTEL
2257	NOBLE RICH COMPANY
2258	NOEMDEK LTD
2259	NOI POLLS LIMITED
2260	NOKIA WEST AFRICA (NIGERIA) LIMITED
2261	NORTHERN BAG MANUFACTURING COMPANY LTD
2262	NORTHRIDGE ENGINEERING LIMITED
2263	NORTH-SOUTH EXTRACTIVE COMPANY LIMITED
2264	NORTH-WEST PETROLEUM AND GAS CO NIG LTD
2265	NORTHWEST UNIVERSITY KANO
2266	NORWEGIAN INTERNATIONAL SCHOOL LIMITED
2267	NORWOOD EXECUTIVE DRIVERS MANAGEMENT LIMITED
2268	NOSAK AGENCIES NIGERIA LIMITED
2269	NOSAK DISTILLERIES LIMITED
2270	NOSAK GROUP
2271	NOSAK HAULAGE LIMITED
2272	NOSAK HEALTH CARE LIMITED
2273	NOSTALGIA SUITES LIMITED
2274	NOV OIL AND GAS SERVICES NIGERIA LIMITED
2275	NOVAL CARE LIMITED
2276	NOVENA ENGINEERING SERVICES NIGERIA LIMITED
2277	NOVO NORDISK PHARMA LTD
2278	NOVOGAS LIMITED
2279	NOVUS CONSULTING LIMITED
2280	NPF PENSIONS LIMITED
2281	NSF DEVELOPMENT LTD.
2282	NSIA INSURANCE LIMITED
2283	NTA-STAR TV NETWORK LTD
2284	NU METRO RETAIL NIGERIA LIMITED
2285	NUGA CONSULTANTS LTD
2286	NUR & COMPANY NIGERIA LIMITED
2287	NURENI AND COMPANY NIGERIA LIMITED
2288	O SPACES NIGERIA LIMITED
2289	OAK PENSIONS LIMITED
2290	OAKEN EVENTS LIMITED
2291	OANDO ENERGY SERVICES LIMITED
2292	OANDO PLC
2293	OANDO SUPPLY AND TRADING LIMITED
2294	OARSMANNS MARITIME SERVICES LTD
2295	OASIS CAPITAL PORTFOLIO LIMITED
2296	OAU INTERNATIONAL SCHOOL
2297	OAU MICROFINANCE BANK
2298	OBAFEMI AWOLOWO UNIVERSITY ILE-IFE

2299	OBAFEMI AWOLOWO UNIVERSITY INTERNATIONAL SCHOOL
2300	OBAFEMI AWOLOWO UNIVERSITY INVESTMENT CO LTD
2301	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL (OAUTH) ILE IFE
2302	OBAFEMI OWODE LOCAL GOVERNMENT AREA
2303	OBAIKA AND COMPANY
2304	OBAJANA CEMENT PUBLIC LIMITED COMPANY
2305	OBAT NIG. LTD.
2306	OBAX WORLDWIDE LIMITED
2307	OBIKA AND COMPANY
2308	OBIWEZY ENTERPRISES
2309	OCEAN GLORY COMMODITIES LTD
2310	OCEAN MARINE SECURITY LIMITED
2311	OCEAN SUITES INTERNATIONAL LTD
2312	OCEANIC BANK INTERNATIONAL NIGERIA PLC
2313	OCEANIC CAPITAL COMPANY LTD
2314	OCEANIC HEALTH MANAGEMENT LIMITED
2315	OCEANIC SECURITIES INTER'L LTD
2316	OCO INDUSTRIAL SERVICES LTD
2317	OCTAGON SECURITY LIMITED
2318	OCTOPUS SECURITY AND ALLIED SERVICES LIMITED
2319	ODADE PUBLISHERS
2320	ODEDA LOCAL GOVERNMENT AREA:OGUN
2321	ODL TELECOMMUNICATIONS LIMITED
2322	ODOSA CONTINENTAL LINKS LIMITED
2323	ODUA COOPERATIVE CONGLOMERATE LIMITED
2324	ODUA INVEST. COY LTD
2325	OES DEEPSEA LIMITED
2326	OFFICE DEPOT LIMITED
2327	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT,LAGOS
2328	OFFICE OF AUDITOR-GENERAL OF THE FEDERATION
2329	OFFICE OF HEAD OF CIVIL SERVICE OF THE FED.
2330	OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION (OAGF)
2331	OFFICE OF THE AUDITOR-GENERAL FOR FCT AREA COUNCIL
2332	OFFICE OF THE HEAD OF SERVICE
2333	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQ
2334	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION
2335	OFFICE OF WORKS BRT PROJECT LAGOS STATE
2336	OFFICINE MACCAFERRI NIGERIA LIMITED
2337	OFFSHORE MANAGEMENT SERVICES LIMITED
2338	OGEYI PLACE HOTELS LIMITED
2339	OGUN STATE GOVERNMENT
2340	OGUN STATE SUBEB
2341	OGUNLADE COLLEGE SURULERE
2342	OIL AND GAS FREE ZONE AUTHORITY ONNE (OGFZA)
2343	OIL AND INDUSTRIAL SERVICES LIMITED
2344	OIL TEST SERIES NIGERIA LTD
2345	OILDATA WIRELINE SERVICES LTD
2346	OILTESTWELL SERVICES LIMITED
2347	OJEMAI FARM LTD

2348	OJK ASSOCIATES LIMITED
2349	OJS ENGINEERING CONSTRUCTION COMPANY LIMITED
2350	OK FOODS LIMITED
2351	OK PLAST LIMITED
2352	OK SWEETS COMPANY
2353	OKPE MICROFINANCE BANK LIMITED
2354	OKPOGA MICROFINANCE BANK LIMITED
2355	OLABISI ONABANJO UNIVERSITY
2356	OLADELE HAMZAT AND ASSOCIATES
2357	OLADIMEJI INTERNATIONAL SCHOOL
2358	OLAJIDE OYEWOLE AND COMPANY
2359	OLAM NIGERIA LTD
2360	OLANIWUN AJAYI & COY
2361	OLUMOJO LINES LIMITED
2362	OLUYORO CATHOLIC HOSPITAL
2363	OMABUWA DAVID GLOBAL COMPANY LIMITED
2364	OMASAN ENGINEERING LIMITED
2365	OMIEBAM RESOURCES NIGERIA LIMITED
2366	OMNES COMMUNICATIONS NIGERIA LIMITED
2367	OMNIA NIGERIA LIMITED
2368	OMOZUANVBO NIGERIA LIMITED
2369	ONESUBSEA OFFSHORE SYSTEMS NIGERIA LIMITED
2370	ONET TELECOM LIMITED
2371	ONROAD COMPANY LIMITED
2372	ONWARD PAPER MILL LTD
2373	ONWARD STATIONERY STORES LTD
2374	ONYEDILIKEA INVESTMENTS LIMITED
2375	ONYEMA OSUEKE & CO
2376	OPEANS NIGERIA LIMITED
2377	OPEL CLEANING SERVICES LIMITED
2378	OPINIOR ENGINEERING COMPANY LIMITED
2379	OPTIC 1 NIGERIA LIMITED
2380	OPTIMA MEDIA GROUP LIMITED
2381	OPTIMA SPORTS MANAGEMENT INTERNATIONAL NIGERIA LIMITED
2382	OPTIMUM LAW PUBLISHERS LIMITED
2383	ORACLE ENGINEERING WORKS LIMITED
2384	ORANGE DRUGS LIMITED
2385	ORAZULIKE TRADING COMPANY LIMITED
2386	ORFI MANAGEMENT SERVICES LIMITED
2387	ORIENTAL FOOD INDUSTRY LIMITED
2388	ORION MARINE LIMITED
2389	ORITAMEFA BAPTIST MODEL SCHOOL
2390	ORITSETIMEYIN LOGISTIC LIMITED
2391	ORKILA CHEMICALS LIMITED
2392	ORPHEUS COMMUNICATIONS LIMITED
2393	ORPHEUS COMPANY LIMITED
2394	ORYX FREE ZONE ENTERPRISE
2395	OS TRANSPORT
2396	OSA EDO LOGISTIC LTD

2397	O-SECUL NIG. LTD.
2398	OSIA INTEGRATED SERVICES NIG LIMITED
2399	OSSAI TECHNICALS LIMITED
2400	OSUN STATE CIVIL SERVICE COMMISSION
2401	OSUN STATE COLLEGE OF EDUCATION ILESHA
2402	OSUN STATE INVESTMENT CO LTD
2403	OSUN STATE POLYTECHNIC IREE
2404	OUR LADY OF APOSTLES SECONDARY SCHOOL, YABA
2405	OUR LADY OF NIGERIA SECONDARY SCHOOL: OGHAREKI
2406	OURETZ GLOBAL RESOURCES LTD
2407	OUTSPAN NIGERIA LIMITED
2408	OVEMOH NIG. ENTERPRISES LTD
2409	OVERSEAS TECHNICAL SERVICES NIG LTD
2410	OVH ENERGY MARKETING LIMITED
2411	OWA OIL AND GAS LIMITED
2412	OWOYELE, SONTAN AND COMPANY
2413	OXBRIDGE PALMS ESTATE LIMITED
2414	OXFAM
2415	OYO NATIONAL PARK
2416	OZE-KAD LIMITED
2417	OZMA NIG. LTD.
2418	P & E CONTRACTORS LIMITED
2419	P & O NEDLLOYD NIGERIA LIMITED
2420	P AN-BRASFIBRE LIMITED
2421	P R I GLOBAL VENTURES LIMITED
2422	P. J. INVESTMENT LIMITED
2423	P2P GLOBAL LOGISTICS LIMITED
2424	PA76 LIMITED
2425	PABOD BREWERIES LIMITED
2426	PABROE SYNERGY LTD
2427	PAC SOLICITORS
2428	PACIFIC FREIGHTLINERS LIMITED
2429	PACT NIGERIA
2430	PAGATECH LIMITED
2431	PAINTS AND COATINGS MANUFACTURERS NIGERIA PLC
2432	PAKARIKA INVESTMENTS LTD
2433	PALLADIUM INTERNATIONAL DEVELOPMENT NIGERIA LIMITED
2434	PALM VIEW MANOR HOTEL
2435	PAMPERS GROUP OF SCHOOLS
2436	PAMVAJ LIMITED
2437	PAN AFRICA AGRI LIMITED
2438	PAN AFRICAN HEALTH FOUNDATION
2439	PAN AND BILL NIGERIA LIMITED
2440	PANAFRIC OCEAN & ENERGY LIMITED
2441	PANAFRIC OIL NIGERIA LIMITED
2442	PAN-AFRIQUE MARITIME LIMITED
2443	PANALLETS CONSULTING NIG LTD
2444	PANO INVESTMENT AND CHEMICAL INDUSTRIES (W.A.)
2445	PARAGON HOLDING LIMITED

2446	PARALLEX BANK LIMITED
2447	PARAMOUNT FROZEN FOOD LTD.
2448	PARAMOUNT TRADING AND INDUSTRIES LIMITED
2449	PARARCH ASSOCIATES LIMITED
2450	PARCO ENT NIG LIMITED
2451	PARESA CONSTRUCTION WEST AFRICA LIMITED
2452	PARKVIEW HOTELS LIMITED
2453	PARKWAY MICROFINANCE BANK LIMITED
2454	PARTICIPANT PROPERTIES LIMITED
2455	PASSAGEGOLD TRAVELS AGENCY LIMITED
2456	PAT PLAST NIGERIA LIMITED
2457	PATERSON SIMONS & COMPANY NIGERIA LIMITED
2458	PATERSON ZOCHONI INDUSTRIES PLC
2459	PATRIONI LIMITED
2460	PAUL USORO & CO
2461	PAYMENT TECHNOLOGY LIMITED
2462	PAYPORTE GLOBAL SYSTEMS LIMITED
2463	PEAK TECHNOLOGIES LIMITED
2464	PEARL EXPEDITORS LIMITED
2465	PEERS CONSULTING LIMITED
2466	PENTECOST COLLEGE
2467	PEOPLE & PASSION CONSULT LTD
2468	PEOPLE PLUS MANAGEMENT SERVICES LIMITED
2469	PEOPLEPRIME LTD
2470	PEPPERONI FOODS LIMITED
2471	PERABEAM LIMITED
2472	PERFECT FACILITIES LIMITED
2473	PERSONNEL (INTEGRATED) FREEZONE SERVICES
2474	PESCCO FOODS LIMITED
2475	PET JIBSON AND COMPANY LIMITED
2476	PETERSAM CONSULTING
2477	PETRA QUARRIES LIMITED
2478	PETRO TESTING NIGERIA LIMITED
2479	PETROGAP OIL AND GAS LIMITED
2480	PETROK OIL AND GAS SERVICES LTD
2481	PETROLEUM AND NATURAL GAS SENIOR STAFF ASSOCIATION OF NIGERIA
2482	PETROLEUM BROKERS LIMITED
2483	PETROLEUM EQUALIZATION FUND
2484	PETROLEUM WAREHOUSING AND SUPPLIES LTD
2485	PETROLEX OIL & GAS LIMITED
2486	PETROLOG (NIG) LTD.
2487	PETROLSEAL OCEAN & ENERGY LIMITED
2488	PETRONELLA NIG. LTD
2489	PEUGEOT AUTO NIG LTD
2490	PHANMARIS LTD
2491	PHARMABASE NIGERIA LIMITED
2492	PHARMA-DEKO LIMITED
2493	PHASE 3 TELECOMS LTD
2494	PHEDER'S NIGERIA COMPANY

2495	PHILL-HALLMARK GIFT SHOP LIMITED
2496	PHILLIPS OUTSOURCING SERVICES NIGERIA LIMITED
2497	PHILLIPS PHARMACEUTICALS LIMITED
2498	PHINO TECH AND COMPANY LTD
2499	PHRONESIS SECURITIES LIMITED
2500	PIC OUTSOURCING
2501	PICCOLO MONDO LIMITED
2502	PIEACH LIMITED
2503	PI-MOFF RESOURCES (NIGERIA) LIMITED
2504	PINTAR SERVICES LIMITED
2505	PIPC SECURITIES LIMITED
2506	PIVOT - GIS LTD
2507	PIVOT ENGINEERING COMPANY LIMITED
2508	PLAN INTERNATIONAL NIGERIA
2509	PLANET CAPITAL LIMITED
2510	PLANT-EQUIPMENT CONSTRUCTION COMPANY LTD
2511	PLANTGATE EQUIPMENT HIRE SERVICES LIMITED
2512	PLAQAD LIMITED
2513	PLASTPOLY LIMITED
2514	PLATFORM PETROLEUM LIMITED
2515	PLATINUM SAMANDY VENTURES LIMITED
2516	PLATINUM SAVINGS AND LOANS LIMITED
2517	PLURAL MEDIA AND TECHNOLOGIES LIMITED
2518	PLYCON LIMITED
2519	P-LYNE
2520	PM GLOBAL TECHNOLOGY SERVICES LIMITED
2521	PNEUMA PUBLISHING COMPANY LIMITED
2522	POINT ENGINEERING LTD
2523	POKA GLOBAL RESOURCES LIMITED
2524	POLAK INVESTMENT AND LEASING COMPANY LIMITED
2525	POLICE FORMATION & COMMAND
2526	POLICE SERVICE COMMISSION
2527	POMA NIGERIA ENTERPRISES LIMITED
2528	PONKEBI NIGERIA LIMITED
2529	PONTICELLI NIGERIA LTD
2530	POPHAM WALTER ODUSOTE LIMITED
2531	POPULATION COUNCIL
2532	PORT HARCOURT INTERNATIONAL AIRPORT HOTEL LTD.
2533	PORTER'S WORLD CONSULT LTD
2534	PORTS AND TERMINAL OPERATORS (NIGERIA) LIMITED
2535	POSH PARTY PACKS & NURSERIES LIMITED
2536	POSITIVE PACKAGING IND NIG
2537	POST PRIMARY EDUCATION BOARD (PPEB)
2538	POST SERVICE HOMES
2539	POWER & AUTOMATION TECHNOLOGIES LIMITED
2540	POWER CONTROL AND APPLIANCES
2541	POWER EQUIPMENT AND MACHINE DEV CENTRE
2542	POWER HOLDING COMPANY OF NIGERIA PLC
2543	POWER TECH ENGINEERING LIMITED

2544	POWERLIGHT COMMUNICATIONS LIMITED
2545	PRAGMATIC TECHNOLOGIES LTD
2546	PRECIOUS UNIQUE CONSULTS
2547	PREMIER FEED MILLS COMPANY LIMITED
2548	PREMIER INT. SCHOOL
2549	PREMIER LOTTO LIMITED
2550	PREMIER SEED NIGERIA LTD
2551	PRESCO INDUSTRIAL LTD.
2552	PRESIDENT PAINT NIGERIA LIMITED
2553	PRESSURE CONTROL SYSTEMS NIGERIA LIMITED
2554	PRICE WATER HOUSE ASSOCIATES LIMITED
2555	PRIME ATLANTIC GLOBAL INSTRUMENTS LIMITED
2556	PRIME INTERFACE (NIGERIA) LIMITED
2557	PRIME MONTESSORI PRIMARY SCHOOL
2558	PRIME SERVICES FZE
2559	PRIMERA AFRICA LEGAL
2560	PRIMEWATERVIEW HOLDINGS LIMITED
2561	PRIMLAKS FROZEN FOOD PRODUCT LTD
2562	PRINCE BAKERY NIGERIA LIMITED PLOT
2563	PRINCETON PRIMARY SCHOOL
2564	PRINT STUDIOS
2565	PRISONER'S REHABILITATION AND WELFARE ACTION (PRAWA)
2566	PRIVATE NETWORKS (NIG) LTD
2567	PRIZE COMMUNICATIONS LIMITED
2568	PROCTER AND GAMBLE NIG LTD
2569	PRODECO INTERNATIONAL CO NIG
2570	PROFILE GROUP OF COMPANIES LIMITED
2571	PROFILE TECHNOLOGY LTD
2572	PROFORMA PROJECTS AND SERVICES LIMITED
2573	PROGRESS SEA FOOD NIGERIA LIMITED
2574	PROGRESS WOOD & METAL INDUSTRY LTD
2575	PROGRESSIVE CONCEPT CONSULTANCY LIMITED
2576	PROGRESSIVE EDUCATIONAL SERVICES LIMITED
2577	PROHEALTH HMO LIMITED
2578	PRO-HEALTH INTERNATIONAL FOUNDATION
2579	PROHTRIP RESOURCES LIMITED
2580	PROJECT DEVELOPMENT INSTITUTE ENUGU
2581	PROJECT PLUS POTENTIALS ENGINEER AND PROJECT MANAGER AND COMP.
2582	PROJECTCALEB NIGERIA LIMITED
2583	PROJECTS GUARANTY LIMITED
2584	PROKITCHEN NIGERIA
2585	PROLAND PROJECTS LTD
2586	PROMAX TECHNOLOGIES LIMITED
2587	PRO-NATURA INTERNATIONAL
2588	PROPAK INDUSTRIES LIMITED
2589	PROPERTYLINK REAL ESTATE INVESTMENT LIMITED
2590	PROPERTYMART REAL ESTATE INVESTMENT LIMITED
2591	PRORISK INSURANCE BROKERS LIMITED
2592	PROSPER K. VENTURES LIMITED

2593	PROTEA HOTEL IKEJA
2594	PROTEA HOTEL KURAMO WATERS
2595	PROTEA HOTEL VICTORIA ISLAND
2596	PROTOTYPE ENGINEERING DEVELOPEMENT INSTITUTE ILESHA
2597	PROVAST LIMITED
2598	PRUCCI INTERNATIONAL LIMITED
2599	PRUDENTIAL GUARDS LTD
2600	PRUDENTIAL ZENITH LIFE INSURANCE LIMITED
2601	PSL ENGINEERING AND CONTROL LIMITED
2602	PSL ESTATES LIMITED
2603	PSYCHIATRIC HOSPITALS BENIN CITY
2604	PSYCHIATRIC HOSPITALS CALABAR
2605	PSYCHIATRIC HOSPITALS YABA
2606	PSYCHIATRIC HOSPITALS, KADUNA
2607	PUBLIC AND PRIVATE DEVELOPMENT CENTER LTD/GTE
2608	PUBLIC SECTOR
2609	PUMPCO LIMITED
2610	PUMPCO NIGERIA LTD
2611	PUNCH NIG LTD
2612	PURPLE MONEY MICROPINANCE BANK LIMITED
2613	PURVIEW INVESTMENT COMPANY
2614	PUZZLES GROUP LIMITED
2615	PWV MANAGEMENT SERVICES LTD
2616	PZ WILMAR LTD
2617	QATAR AIRWAYS
2618	QERASSA BUSINESS SOLUTION LIMITED
2619	QPM STATIONERY AND BUSINESS CENTRE
2620	QUA IBOE CHURCH NIGERIA
2621	QUALISERVE TECHNOLOGIES LIMITED
2622	QUANTEQ TECHNOLOGY SERVICES
2623	QUARTER MASTERS LIMITED
2624	QUARTZ DIGITAL LIMITED
2625	QUEEN ESTHER INTERNATIONAL SCHOOL LIMITED
2626	QUINTAS RENEWABLE ENERGY SOLUTIONS LTD
2627	QUINTESSENCE NIG LTD
2628	R.A. TRADING AND INVESTMENT LTD
2629	R.T. COM. (NIGERIA) LIMITED
2630	R.T.BRISCOE (NIGERIA) PLC
2631	RADIO LAGOS EKO FM
2632	RADMED DIAGNOSTIC CENTRE LTD
2633	RAEANNA NIGERIA LIMITED
2634	RAGOLIS WATERS LTD.
2635	RAHAMANIYYA OIL & GAS LTD
2636	RAILWAY PROPERTY MGT COY. LTD
2637	RAINBOW FEEDS LIMITED
2638	RAINBOW SPECIALIST MEDICAL CENTRE LIMITED
2639	RANCHI PEOPLE'S EMPOWERMENT INITIATIVE
2640	RANKIZ NIG. LTD.
2641	RANONA LIMITED

2642	RANTYA MODEL SCHOOL LIMITED
2643	RASOTO ENTERPRISES NIGERIA
2644	RAUMPLUS NIGERIA LIMITED
2645	RAW MATERIALS MANUFACTURING COMPANY LIMITED
2646	RB RESOURCES LIMITED
2647	RBC LAGOS LIMITED
2648	RCO PROPERTIES & CO
2649	REACON DUTY FREE LIMITED
2650	REAL SPECIALTIES LIMITED
2651	REAL(AL-HAQQ) NIGERIA LIMITED
2652	REALMSMITH LIMITED
2653	REAN FINANCE COMPANY LIMITED
2654	RECAPRE LIMITED
2655	RECKITT BENCKISER NIGERIA LIMITED
2656	RECORE LIMITED
2657	RED ALERT CLEANING & PROTECTION SERVICES LIMITED
2658	RED STAR SUPPORT SERVICES LIMITED
2659	REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)
2660	REDEEMERS HIGH SCHOOL
2661	REDEEMERS INTERNATIONAL SCHOOL
2662	REDEEMERS PRIVATE SCHOOL ABUJA
2663	REDEEMER'S PRIVATE SECONDARY SCHOOL LUGBE
2664	REDEEMERS ROYAL NURSERY AND PRIMARY SCHOOL
2665	REDEEMER'S UNIVERSITY
2666	REFUGE HOME SAVINGS & LOANS LIMITED
2667	REGENCY ALLIANCE INSURANCE PLC
2668	REGENCY OVERSEAS LTD
2669	REGENT MICROFINANCE BANK
2670	RELIANCE POWER & ENERGY SERVICES LTD
2671	RELIANT DISTILLERIES LIMITED
2672	RELITORIN INTERNATIONAL LIMITED
2673	REMADIG NIGERIA LIMITED
2674	REMM OIL SERVICES LTD
2675	REMTO INDUSTRIES LIMITED
2676	RENAISSANCE UNIVERSITY
2677	RENCREDIT MFB LIMITED
2678	RENEC INTEGRATED SERVICES LIMITED
2679	RESOURCE INTERMEDIARIES LIMITED
2680	RESOURCERY NIG. LTD
2681	RESTRAL LIMITED
2682	RETAIL SUPERMARKETS NIG LTD
2683	REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION
2684	REYOG INTERNATIONAL NIGERIA LIMITED
2685	RGS WORLDWIDE LTD
2686	RHEFITECH & CO LTD
2687	RICH COROLLA ELECTRICAL NIG LTD
2688	RICHARDS INFRASTRUCTURES LIMITED
2689	RICHBY MANAGEMENT CONSULTANTS
2690	RICHROCK MARITIME SECURITY AND LOGISTICS LIMITED

2691	RICK'S GLOBAL SERVICES LTD
2692	RIMERC GROUP CONSULTANTS
2693	RINGIER MEDIA NIGERIA LIMITED
2694	RINGO TELECOMMUNICATIONS LIMITED
2695	RIO CONSTRUCTION LIMITED
2696	RIQUEST OIL AND GAS LIMITED
2697	RISK CONTROL SERVICES
2698	RITJI INVESTMENT LIMITED
2699	RIVER BASIN DEVELOPMENT AUTHORITY - LOWER BENUE RBDA
2700	RIVER BASIN DEVELOPMENT AUTHORITY - LOWER NIGER RBDA
2701	RIVER BASIN DEVELOPMENT AUTHORITY - OGUN OSHUN RBDA
2702	RIVER BASIN DEVELOPMENT AUTHORITY - SOKOTO RIMA RBDA
2703	RIVER OAKS SCHOOL LIMITED
2704	RIVER STATE ROAD TRAFFIC MANAGEMENT AUTHORITY
2705	RIVERS STATE MICROFINANCE AGENCY
2706	RIVIERA TECHNICAL SERVICES LIMITED
2707	ROCHE PRODUCTS LIMITED
2708	ROCKSON ENGINEERING CO. LTD
2709	ROCKVIEW HOTEL LTD
2710	ROHI CHAMBERS
2711	ROLE MODEL PRIMARY SCHOOL
2712	ROMAN CATHOLIC CHURCH
2713	ROM-FLEX NETWORKS LIMITED
2714	RONIK INTERNATIONAL LTD
2715	RONIK POLYTECHNIC
2716	RONYBO NIGERIA LIMITED
2717	ROSAAB INTERNATIONAL LIMITED
2718	ROSABON FINANCIAL SERVICES LIMITED
2719	ROSAMA ENTERPRISES COMPANY NIGERIA
2720	ROSEFUL INTERNATIONAL HIGH SCHOOL
2721	ROSEFUL NUR/PRIMARY SCHOOL OSOGBO
2722	ROSTRUM INVESTMENT AND SECURITIES LIMITED
2723	ROSYAMENS ENTERPRISES LTD
2724	ROYAL EXCHANGE ASSURANCE NIG. PLC.
2725	ROYAL EXCHANGE GENERAL INSURANCE COMPANY LIMITED
2726	ROYAL EXCHANGE HEALTHCARE LIMITED
2727	ROYAL FAMILY ACADEMY
2728	ROYAL GIRLS ACADEMY
2729	ROYAL MAGYO NIGERIA LIMITED
2730	ROYAL NETHERLANDS EMBASSY ABUJA
2731	ROYAL NIGER EMERGING TECHNOLOGIES LTD
2732	ROYAL PACIFIC GROUP LIMITED
2733	ROYAL UNITED NIG LTD
2734	ROYALTY HOTELS & RECREATIONS LTD
2735	RTD QUALITY SERVICES NIGERIA LIMITED
2736	RUBBER ESTATE NIGERIA LIMITED
2737	RUBBER RESEARCH INSTITUTE BENIN
2738	RUFF 'N' TUMBLE ENTERPRISES
2739	RUFUS ALEXANDER CONSULTING

2740	RURAL DEVELOPMENT INITIATIVE (RDI)
2741	RURCON
2742	RUTH'RFORD SERVICES LTD
2743	RUTOTECH INTERNATIONAL LIMITED
2744	S - LLOYD NIGERIA LIMITED
2745	S O OMADELI AND SONS NIG LTD
2746	SAABINC NIGERIA LIMITED
2747	SABRINA PROPERTIES LIMITED
2748	SACRED HEART CATHOLIC COLLEGE
2749	SACRED HEART SEMINARY
2750	SACRED HEARTS GIRLS INTERNATIONAL SECONDARY SCHOOL
2751	SAFECRAFT LIMITED
2752	SAFELINE MICROFINANCE BANK LIMITED
2753	SAFFRON PROFESSIONAL SERVICES
2754	SAGAMU LOCAL GOVERNMENT
2755	SAGAMU MICROFINANCE BANK LIMITED
2756	SAGAY OKU AND UFOT LTD (SO AND U)
2757	SAGE SOFTWARE NIGERIA LTD
2758	SAHAR CONTINENTAL LIMITED
2759	SAHARA BULK STORAGE LIMITED
2760	SAHARA ENERGY EXPLORATION & PRODUCTION LIMITED
2761	SAHARA GROUP LIMITED
2762	SAHARA TRADE W. A. LTD.
2763	SAHEL CONSULTING AGRICULTURE \$ NUTRITION LIMITED
2764	SAII ASSOCIATE LIMITED
2765	SAIMA NIGERIA LTD
2766	SAINT JOHN PAUL 11 SCHOOL LIMITED
2767	SAIPEM CONTRACTING NIGERIA LIMITED
2768	SAIPEM LOGISTICS SERVICES LTD
2769	SAIPEM NIG LTD
2770	SALAMADA GLOBAL RESOURCES LIMITED
2771	SALINI NIG LTD
2772	SALMA AND AHMAD LIMITED
2773	SALUS TRUST GTE
2774	SAM & SARA VENTURES LTD
2775	SAMBAZ OIL NIGERIA LIMITED
2776	SAMBOOKA FERTILIZERS LIMITED
2777	SAMKING CHEMICALS NIGERIA LIMITED
2778	SAMSUNG ELECTRONICS WEST AFRICA LAGOS
2779	SAMUEL ADEGBOYEGA UNIVERSITY
2780	SAMUEL AIDAST NIG LIMITED
2781	SANDWELL ENGINEERING LTD
2782	SANKIN INDUSTRIES NIGERIA LIMITED
2783	SANLAM LIFE INSURANCE NIGERIA LIMITED
2784	SANOFI AVENTIS
2785	SANTANA SECURITY AGENCY LIMITED
2786	SAPEP ENTERPRISES
2787	SARA PRODUCTS LTD
2788	SARB AND GLENMAN NIGERIA LIMITED

2789	SARM LIMITED
2790	SARNERPFM RESORTS LIMITED
2791	SARO LIFECARE LIMITED
2792	SAS CONSULTANTS LTD
2793	SAS SPACE DESIGN LIMITED
2794	SASO INDUSTRIES LIMITED
2795	SATA NIGERIA LIMITED
2796	SATA PHARMACY LTD
2797	SATELLITE TOWN DEVELOPMENT AGENCY,ABUJA
2798	SAUKI PRIVATE HOSPITAL
2799	SAUNDERS QUARRIES NIGERIA LIMITED
2800	SAVANNAH SHIPPING CO. (NIG) LTD
2801	SAVANNAH SUGAR CO. LTD
2802	SAVE THE CHILDREN INTERNATIONAL
2803	SBA INTERACTIVE DATA LIMITED
2804	SBI MEDIA LIMITED
2805	SBM MARINE
2806	SC CONNECTHOUSE LIMITED
2807	SCANAD NIGERIA LIMITED
2808	SCHLUMBERGER (NIG) LTD
2809	SCHLUMBERGER ANADRILL NIG LTD
2810	SCHLUMBERGER SUPPORT NIG LTD
2811	SCHNEIDER ELECTRIC NIG LTD
2812	SCHOLIX LIMITED
2813	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE ENUGU
2814	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE
2815	SCION MULTI-CONCEPT INTERNATIONAL CO. LTD
2816	SCN STAFF
2817	SCOA FOODS
2818	SEA TRUCKS TRUCKS NIGERIA LIMITED
2819	SEABULK OFFSHORE OPERATORS NIGERIA LIMITED
2820	SEACRON EDUCATIONAL NIGERIA LIMITED
2821	SEADRILL MOBILE UNITS NIGERIA LIMITED
2822	SEAFARER CONTRACTING SOLUTIONS LIMITED
2823	SEAFLOAT MARINE SERVICES LIMITED
2824	SEAFOODS PRODUCTS LTD
2825	SEAMFIX NIGERIA LIMITED
2826	SEAMOUTH LIMITED
2827	SEC EQUIPMENT AND COMMUNICATION
2828	SECURE POWER SOLUTIONS LTD
2829	SECUREID LIMITED
2830	SEED CAPITAL MICROFINANCE BANK LIMITED
2831	SEED MEDIA LIMITED
2832	SEEM - TECK LIMITED
2833	SEEPC NIGERIA LIMITED
2834	SENISTIQ LIMITED
2835	SEPDARM & SONS NIG LTD
2836	SERENA FINE FOOD LTD
2837	SERVEST NIGERIA LIMITED

2838	SERVETEK ENGINEERING NIG LTD
2839	SERVTRUST LIMITED
2840	SETRACO (NIGERIA) LIMITED
2841	SEVENTH DAY ADVENTIST CHURCH
2842	SEVENTH DAY ADVENTIST HOSPITAL
2843	SEVEN-UP BOTTLING CO. PLC
2844	SEVEN-UP BOTTLING CO. PLC, BENIN
2845	SGS INSPECTION SERVICES NIGERIA LIMITED
2846	SHARAF SHIPPING AGENCY LIMITED
2847	SHARIA COURT OF APPEAL FCT ABUJA
2848	SHASH INDUSTRIES LTD
2849	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA
2850	SHEER LUXURY APARTMENTS AND SUITES LTD
2851	SHELF DRILLING OFFSHORE SERVICES LIMITED
2852	SHELL CLUB PORT HARCOURT
2853	SHELL- EAST STAFF INVESTMENT CO-OPERATIVE SOCIETY LIMITED
2854	SHELL THE PETROLEUM DEV CO NGI LTD
2855	SHELTER SUITES AND HOTELS LIMITED
2856	SHEPHERD HOMES AND ESTATES LIMITED
2857	SHERATON HOTEL
2858	SHERWOOD PRIVATE SCHOOL
2859	SHI-MCI FZE
2860	SHIPPING CONSULT AND MARITIME SERVICES LIMITED
2861	SHO VENTURE LTD
2862	SHONNY INVESTMENT AND PROPERTIES CO LTD
2863	SHORELINE DREDGING AND OIL SERVICES LIMITED
2864	SHORE-MARINE INSPECTIONS LIMITED
2865	SHUTTLE ASSOCIATES
2866	SIAO PARTNERS(CHARTERED ACCOUNTANTS)
2867	SIAT NIGERIA LIMITED
2868	SIDEL BEVERAGES AFRICA LIMITED
2869	SIFAX NIGERIA LIMITED
2870	SIGMUND ENGINEERING WORKS LIMITED
2871	SIGNAL ALLIANCE NIGERIA LTD
2872	SIGNATURES LIMITED
2873	SILHOUETTE TRAVELS & TOURS
2874	SILVA ALELE AND ASSOCIATES
2875	SILVER GATE HERITAGE
2876	SILVER PLATES DEVELOPMENT LTD
2877	SILVER WATCH SECURITY AND INVESTMENT LTD
2878	SILVERBIRD CINEMAS LIMITED
2879	SILVERBIRD COMMUNICATIONS LIMITED
2880	SILVERBIRD GALLERIA
2881	SILVERGREY SERVICES AND HOUSEKEEPING LIMITED
2882	SIMBA INDUSTRIES LIMITED
2883	SIMBA INFRASTRUCTURE LIMITED
2884	SIMI DEBIS NIG LTD
2885	SIMPLY GIFTS AND INTERIORS LIMITED
2886	SIMRI ENGINEERING PROJECTS LTD

2887	SINGLETON VENTURES LIMITED
2888	SINOPEC CHANGJIANG ENGINEERING SERVICES LIMITED
2889	SINOPEC OIL & GAS SERVICE COMPANY NIGERIA LIMITED
2890	SISI QUEEN CATHERING SERVICES LTD
2891	SITRID SCHOOLS LIMITED
2892	SKG - PHARMA LIMITED
2893	SKIDDO FOODS LIMITED
2894	SKLD INTEGRATED SERVICES LIMITED
2895	SKT HEALTHCARE PHARMACEUTICALS LTD
2896	SKY LOGISTICS LIMITED
2897	SKYE BANK PLC
2898	SKYE MORTGAGE BANKERS LIMITED
2899	SKYE SERVICE LIMITED
2900	SKYHIGH MEDICAL CENTRE
2901	SKYLINKS SATELLITE COMMUNICATIONS (NIG) LIMITED
2902	SLABMARK NIGERIA LTD
2903	SLOK NIGERIA LIMITED
2904	SMALL & MEDIUM SCALE ENT. DEV. OF NIG.
2905	SMALL AND MEDIUM SCALE ENTERPRENEURSHIP FUNDAMENTALS FOUNDAT
2906	SMARTER GRID INTERNATIONAL LIMITED
2907	SMC CONSTRUCTION NIG LTD
2908	SMILE COMMUNICATIONS NIGERIA LIMITED
2909	SMOOKO NIGERIA LIMITED
2910	SNOTEC FACILITIES ENGINEERING LIMITED
2911	SNOW MICROFINANCE BANK LIMITED
2912	SO ENERGY LIMITED
2913	SOAR INT. NURSERY & PRIMARY SCHOOL:ISABO
2914	SOCIAL DEVELOPMENT SECRETARIAT
2915	SOCIETE DE COMPOUNDAGE NIG LTD
2916	SOCIETY FOR COMMUNITY DEVELOPMENT
2917	SOCIETY FOR CORPORATE GOVERNANCE NIGERIA LTD/GTE
2918	SOCIETY FOR FAMILY HEALTH
2919	SOCIETY FOR WOMEN DEV & EMPOWERMENT OF NIGERIA
2920	SOFT SKILLS COMPUTERS LIMITED
2921	SOFT SOLUTIONS LIMITED
2922	SOFTWARE TECHNOLOGY PARK LIMITED
2923	SOKOTO CEMENT PRIMARY SCHOOL
2924	SOLACE MANIFOLD CENTRE FOR WOMEN
2925	SOLADEM PRINTERS LIMITED
2926	SOLAR TURBINES SERVICES NIG. LTD
2927	SOLAR WORLD ALTERNATIVE ENERGY RESOURCES LTD
2928	SOLID FFLO ASPHALT COMPANY NIG LTD
2929	SOLID ROCK HOSPITAL LIMITED
2930	SOLIDARITES INTERNATIONAL
2931	SOLID-ROCK SECURITIES AND INVESTMENT LIMITED
2932	SOLOMAX OMINISERVICES LIMITED
2933	SOLUTION TECH LIMITED
2934	SOMENI NIG LTD
2935	SOMERSET ENERGY SERVICES LIMITED

2936	SOMOTEX NIGERIA LTD
2937	SONNEX PACKAGING NIGERIA LIMITED
2938	SOPETKA ENERGY LIMITED
2939	SOPETRA ENERGY INTERNATIONAL LIMITED
2940	SOS CHILDRENS VILLAGE
2941	SOSAY NIGERIA LIMITED
2942	SOUTH ENERGYX (NIGERIA) LIMITED
2943	SOUTHERN GAS CONTRUCTORS LTD
2944	SOUTHOK AVIATION SERVICES LIMITED
2945	SOUTHSIDE SERVICES LTD
2946	SOVEREIGN TRUST INSURANCE PLC
2947	SOWSCO WELL SERVICES CO. NIGERIA LTD.
2948	SOYEMI MEMORIAL NURSERY / PRIMARY SCH ASSOCIATION
2949	SPARKWEST STEEL INDUSTRIES LIMITED
2950	SPECIAL BRANDS LIMITED
2951	SPECIAL OLYMPICS NIGERIA
2952	SPECIALIST HOSPITAL,GWAGWALADA
2953	SPECIALTY DIRLLING FLUIDS LTD
2954	SPECTRUM BOOKS LTD
2955	SPECTRUM MICROFINANCE BANK LIMITED
2956	SPEEC
2957	SPL BUSINESS SOLUTIONS NIGERIA LIMITED
2958	SPLENDOUR LUXURY HOTELS AND SUITES LTD
2959	SPONGE LIMITED
2960	SPRINE LIFE ASSURANCE
2961	SPRING LIFE ASSURANCE PLC
2962	SPRINGWELL INTERCONTINENTAL RESOURCES LIMITED
2963	SSA REALTIES LIMITED
2964	ST ANDREW NURSARY AND PRIMARY SCHOOL
2965	ST ANDREWS ANGLICAN CATHEDRAL,WARRI
2966	ST ANDREW'S CATHOLIC CHURCH
2967	ST ANNES HOSPITAL
2968	ST ANTHONY GRAMMAR SCHOOL ESURE
2969	ST BARTHOLOMEWS PRIVATE SCHOOL
2970	ST JAMES ANGLICAN CHURCH WARRI
2971	ST LOUIS SECONDARY SCHOOL
2972	ST LOUISE NURSERY PRIMARY SCHOOL
2973	ST LUKE'S ANGLICAN HOSPITAL
2974	ST MARGARET NURSERY SCHOOL
2975	ST PETER'S ANGLICAN CHURCH
2976	ST PETERS ANGLICAN CHURCH BORI
2977	ST PETER'S CATHOLIC NURSERY AND PRIMARY SCHOOL OLOMORE ABEOKU
2978	ST PETER'S COLLEGE
2979	ST PETERS COLLEGE OLOMORE ABEOKUTA
2980	ST PETERS NURSERY AND PRIMARY: GOMBE
2981	ST. ANDREW'S CLINIC AND MATERNITY
2982	ST. GREGORY'S COLLEGE
2983	ST. PETER CATHOLIC COLLEGE: OLOMORE
2984	STABILINI VISIONI LIMITED

2985	STANBIC IBTC BANK PLC
2986	STANDARD CHARTERED BANK NIGERIA LIMITED
2987	STANDARD INSURANCE CONSULTANT LIMITED
2988	STANDARD ORGANISATION OF NIGERIA (SON)
2989	STANFORD EXCLUSIVE ASSOCIATES
2990	STARGATE IMPRESSIONS LIMITED
2991	STARZS INVESTMENT CO. NIG. LTD
2992	STATE HOUSE
2993	STATE HOUSE CLINIC
2994	STATE UNIVERSAL BASIC EDUCATION BOARD
2995	STB MCCANN: LAGOS
2996	STEAM BROADCASTING & COMMUNICATIONS LTD
2997	STEBUK ACADEMY LIMITED
2998	STEFANUTTI STOCKS HAPPEL LIMITED
2999	STELLA UGHOVWA & COMPANY
3000	STELLAR BEVERAGES LIMITED
3001	STELLAXX ENERGY NIGERIA LIMITED
3002	STEM METS RESOURCES LIMITED
3003	STEP DEVELOPMENT LIMITED
3004	STERLING BANK PLC
3005	STERLING CAPITAL MARKETS LTD
3006	STERLING ENERGY LIMITED
3007	STERLING HEALTH MANAGED CARE SERVICES LTD
3008	STERLING OIL EXPLORATION & ENERGY PRODUCTION CO.LTD
3009	STERLING PARTNERSHIP
3010	STEVENOYI PROJECTS LIMITED
3011	STINO RESOURCES NIGERIA
3012	STONE BRIDGE HOLDINGS LIMITED
3013	STONEGATE GOLDEN HERITAGE LTD
3014	STRAFORD OFFSHORE SUPPORT SERVICES LTD
3015	STRATEGIC HEALTH PLANNERS LIMITED
3016	STRATEGIC OUTSOURCING LIMITED
3017	STREAMSOWERS & KOHN
3018	STRESERT INTEGRATED LIMITED
3019	STRIDES LIFESCIENCES LIMITED
3020	STUDIO PRESS (NIGERIA) PLC
3021	SUBOL HOSPITAL & MATERNITY
3022	SUBURBAN TELECOM LIMITED
3023	SUBURBAN TRUST SAVINGS AND LOANS LIMITED
3024	SUBURBAN WEST AFRICA LIMITED
3025	SUGGY CONSTRUCT LTD
3026	SUJIMOTO CONSTRUCTION LTD
3027	SUKUNU HYDRA BASE CONCEPT LIMITED
3028	SULAH BUREAU DE CHANGE LIMITED
3029	SULPHUR STREAMS LIMITED
3030	SUMMIT HEALTHCARE HOSPITALS
3031	SUN MOTORS LIMITED
3032	SUN RISE GENERAL ENTERPRIZE (NIGERIA) LIMITED.
3033	SUNDRY FOODS LIMITED

3034	SUNDRY MARKETS LIMITED
3035	SUNFIT INTERNATIONAL LIMITED
3036	SUNFLAG NIG LTD
3037	SUNFLAG STEEL LIMITED
3038	SUNLEK INVESTMENT LTD
3039	SUNLINK PETROLEUM LTD
3040	SUNNET SYSTEMS AND DATACOM SERVICES LIMITED
3041	SUNSTEEL INDUSTRIES LIMITED
3042	SUNTRUST OIL COMPANY NIGERIA LIMITED
3043	SUPER ENG. CO. LTD
3044	SUPER ENGINEERINGCOMPANY LIMITED
3045	SUPERFLUX INTERNATIONAL LIMITED----
3046	SUPREME COURT OF NIGERIA
3047	SUPREME EDUCATION FOUNDATION
3048	SURESTART GLOBAL SERVICES LIMITED
3049	SURU GROUP LIMITED
3050	SURU SUITES AND HOTELS LIMITED
3051	SUSTAINABILITI LIMITED
3052	SUSTAINABLE HEALTH INITIATIVE
3053	SV GAMING LIMITED
3054	SVACO IMPORT & EXPORT COMPANY LIMITED
3055	SWAP ASSOCIATES LIMITED
3056	SWAP TECHNOLOGIES AND TELECOMMS LIMITED
3057	SWEET SENSATION CONFECTIONERY LIMITED
3058	SWEETCO FOODS COMPANY LTD
3059	SWIFT HMO LIMITED
3060	SWIFT OIL LIMITED
3061	SWIFT TECHNICAL ENERGY SOLUTIONS LIMITED
3062	SWIRE OILFIELD SERVICES
3063	SWISS COLOR PLUS NIGERIA LIMITED
3064	SWISS PHARM.NIG LTD
3065	SWISSCO SERVICES LIMITED
3066	SWIZ- TECH NIGERIA LIMITED
3067	SYBASE NIGERIA
3068	SYLMA SIGN LTD
3069	SYLVANGEL MARITME RESOURCES LIMITED
3070	SYNERGY CARE DEVELOPMENT INITIATIVE
3071	SYSTEM METAL INDUSTRIES LTD.
3072	SYSTEMPECS LTD
3073	SYSTEMTECH SERVICES LIMITED
3074	T Y DANJUMA FOUNDATION
3075	T3 COMMUNICATIONS LIMITED
3076	TA-ADEL PRIVATE SCHOOL LIMITED
3077	TABA NIGERIA LIMITED
3078	TAC TIGER PLASTIC IND PLC
3079	TACORR ENERGY LIMITED
3080	TAFSAN TOURS AND TRAVELS LIMITED
3081	TAI SOLARIN UNIVERSITY OF EDUCATION
3082	TAIDOB COLLEGE

3083	TAK TRACTORS LTD
3084	TAMEX TECHNICAL SERVICES LIMITED
3085	TANDEM INTEGRATED SERVICES COMPANY LTD
3086	TANHIGH DISTRIBUTION NETWORK LTD
3087	TANSIAN UNIVERSITY
3088	TANZANITE LIMITED
3089	TAPAMIL RESOURCES NIGERIA LIMITED
3090	TARABICHI PRINTING & PACKAGING NIG LTD
3091	TASK SYSTEMS LIMITED
3092	TASY-YACT LIMITED
3093	TATA AFRICA SERVICES (NIGERIA) LIMITED
3094	TAVIA TECHNOLOGIES LIMITED
3095	TAWADA LIMITED
3096	TEACHERS REGISTRATION COUNCIL
3097	TEACHING SERVICE COMMISSION OSUN
3098	TEACHING SERVICES COMMISSION TESCOM
3099	TEAMS SHIPPING AND LOGISTICS COMPANY LIMITED
3100	TECH MAHINDRA NIGERIA LIMITED
3101	TECHINT CIMIMONTUBI NIGERIA LTD
3102	TECHNICO LIMITED
3103	TECHNO BRAIN WEST BLUE NIGERIA LIMITED
3104	TECHNO OIL LIMITED
3105	TECHNOCRIME SECURITY LIMITED
3106	TECHNOLOGY ADVANTAGE NETWORK LIMITED
3107	TECHNOLOGY BUSINESS INCUBATOR CENTRE ABA
3108	TECHNOLOGY BUSINESS INCUBATOR CENTRE IBADAN
3109	TECHNOLOGY BUSINESS INCUBATOR CENTRE MAIDUGURI
3110	TECHNOLOGY BUSINESS INCUBATOR CENTRE YOLA
3111	TECHNOLOGY DISTRIBUTIONS LTD
3112	TECHNO-TURNKEY PROJECTS LIMITED
3113	TECHPRO SYSTEMS AND SOLUTIONS LIMITED
3114	TECMAT INDUSTRIES
3115	TECON OIL SERVICES NIGERIA LIMITED
3116	TEEJAY PALACE HOTEL: ZARIA
3117	TEGHA AND ASSOCIATES NIGERIA LIMITED
3118	TEJU SPECIALIST HOSPITAL LIMITED
3119	TEKNOKLEEN NIGERIA LIMITED
3120	TELECGSM LIMITED
3121	TELNET NIGERIA LTD
3122	TEMARIS MULTI - LINKS NIG LTD
3123	TEMEC NIGERIA LIMITED
3124	TEMOTOY TEMTOY LTD
3125	TENECE PROFESSIONAL SERVICES LIMITED
3126	TERRATEST FOUNDATION NIGERIA LIMITED
3127	TERTIARY EDUCATION TRUST FUND
3128	TESERRA 'E' CONSULTING NIG LTD
3129	TETA PHARMACEUTICALS (NIGERIA) LIMITED
3130	TETRA PAK KESR AFRICA LIMITED
3131	TETRALOG NIGERIA LIMITED

3132	TETRAZZINI FOODS LIMITED
3133	TEXAS CONNECTION FERRIES LIMITED
3134	THE 16 PLUS SCHOOL LIMITED
3135	THE AHI RESIDENCE
3136	THE AMBASSADORS HOTELS
3137	THE BAY LOUNGE LIMITED
3138	THE CATHEDRAL OF ST JAMES THE GREAT OKEBOLA IBADAN
3139	THE CATHOLIC DIOCESE OF IBADAN
3140	THE CHILDREN'S PRACTICE
3141	THE CIVIC CENTER
3142	THE DAUGHTERS OF CHARITY OF ST. VINCENT DE PAULO
3143	THE DISCOVERY CYCLE LIMITED
3144	THE FATHER'S HOUSE CHURCH
3145	THE FEDERAL POLYTECHNIC BAUCHI CONSULTANCY SERVICES LTD
3146	THE FIREHOUSE NIGERIA LIMITED
3147	THE FOUNTAIN OF LIFE CHURCH
3148	THE GIRL CHILD EMPOWERMENT & REPRODUCTIVE HEALTH INITIATIVE
3149	THE HERITAGE HOMES
3150	THE INFRASTRUCTURE BANK PLC
3151	THE ISLAND CLUB
3152	THE LA CASERA COMPANY PLC
3153	THE LEARNING PLACE CENTRE LTDGTE
3154	THE LEARNING PLACE LIMITED
3155	THE LUTHERAN CHURCH OF CHRIST IN NIGERIA
3156	THE MUSICAL SOCIETY OF NIGERIA
3157	THE NIGERIA MOTOR INDUSTRIES LTD
3158	THE ONE SPIRIT COMPANY
3159	THE ORIGIN DESIGN COMPANY LIMITED
3160	THE PALM VIEW MANOR LIMITED
3161	THE PAPILON PLASTICS COMPANY LIMITED
3162	THE PLAYHOUSE MINI COMPANY LIMITED
3163	THE POTTERS TOUCH HIGH SCHOOL LIMITED
3164	THE QUADRANT COMPANY LIMITED
3165	THE RAINBOW SCHOOL
3166	THE REAL F.E.P AND COMPANY NIGERIA LIMITED
3167	THE REDEEMED CHRISTIAN CHURCH OF GOD PROVINCE 3
3168	THE REDEEMED EVANGELICAL MISSION (TREM)
3169	THE SENTINEL AFRICA LIMITED
3170	THE SUN PUBLISHING LIMITED
3171	THE TEMPLE MANAGEMENT COMPANY LTD
3172	THE TOURIST COMPANY OF NIGERIA PLC
3173	THE WELLS CARLTON LIMITED
3174	THE WORK PLACE CENTRE LIMITED
3175	THEODOM VENTURES
3176	THERAPEUTIC LAB NIG LTD
3177	THIS PRESENT HOUSE
3178	THOMAS ADEWUMI INTERNATIONAL COLLEGE LIMITED
3179	THOMAS OYEWUMI & CO
3180	THOMASSEN NIGERIA LIMITED

3181	THREE O LIMITED
3182	TIANJIN NEW HIGHLAND PETROLEUM COMPANY LIMITED
3183	TILLYARD NIGERIA LIMITED
3184	TIMDOZ ENGINEERING LIMITED
3185	TINAPA BUSINESS RESORT LIMITED
3186	TINAPA LAKESIDE HOTEL TFZE
3187	TINY TOTS SCHOOL
3188	TISCO INDUSTRIES LTD
3189	TIZETI NETWORK LIMITED
3190	TO.FA LIMITED
3191	TOASAD GLOBAL SERV
3192	TOASTDAY LIMITED
3193	TOGAY VENTURES LIMITED
3194	TOM ASSOCIATES LIMITED
3195	TOM JANG PROJECTS LTD
3196	TOMBA RESOURCES LTD
3197	TONI-ANTONE NIGERIA LIMITED
3198	TOP ANGEL SCHOOLS
3199	TOP CRUST BAKERY LTD
3200	TOP FEEDS LTD
3201	TOP FLIERS CONSULTING
3202	TOPFIELD COLLEGE
3203	TOPLINE LIMITED
3204	TOPMAN & DANA SERVICES LIMITED
3205	TOPTAY NIGERIA LIMITED
3206	TORO PHARM (DOOR-T0-DOOR) LOGISTICS LIMITED
3207	TOSDERE NIG. LTD
3208	TOTAL CONSULT NIGERIA LIMITED
3209	TOTAL DATA LIMITED
3210	TOTAL E & P NIGERIA DEEPWATER D LIMITED
3211	TOTAL E AND P NIGERIA STAFF MULTIPURPOSE CO-OP SOCIETY LIMITED
3212	TOUB ASSOCIATES LIMITED
3213	TOUCHDOWN TRAVELS LIMITED
3214	TOUTON NIGERIA LIMITED
3215	TOWER ASSETS MANAGEMENT LIMITED
3216	TOWNSWAY INVESTMENTS LIMITED
3217	TRADEDEPOT LIMITED
3218	TRANOS CONTRACTING LIMITED
3219	TRANS ATLANTIC MORTGAGE FINANCE CO LTD
3220	TRANS WORLD SECURITY SYSTEM LIMITED
3221	TRANS-AFRIC ENERGY SERVICES LIMITED
3222	TRANSCORE GEOSCIENCE LIMITED
3223	TRANSCORP HILTON HOTEL ABUJA
3224	TRANSCORP POWER LTD
3225	TRANSERVE DISC TECHNOLOGIES LTD
3226	TRANSMED DISTRIBUTION & LOGISTICS NIGERIA LIMITED
3227	TRANSMISSION COMPANY OF NIGERIA PLC
3228	TRANSMISSION COMPANY OF NIGERIA, YOBE STATE BRANCH
3229	TRANSNATIONAL CORPORATION PLC

3230	TRANSOCEAN SUPPORT SERV. NIG LTD
3231	TRANSPORT SERVICES LIMITED
3232	TRANSRISK INSURANCE BROKERS LTD
3233	TRANTER INTERNATIONAL LIMITED
3234	TRAVELEX REPRESENTATIVE OFFICE NIGERIA LIMITED
3235	TREVI FOUNDATIONS NIGERIA LIMITED
3236	TRI-CONTINENTAL DISTRIBUTIONS LIMITED
3237	TRIM INTEGRATED SERVICES LIMITED
3238	TRINITY DENTAL SUPPLIES LIMITED
3239	TRIPPLE SEA LIMITED
3240	TRIUMPH FOODS LIMITED
3241	TRIUNE VENTURES LIMITED
3242	TROJAN ESTATE LIMITED
3243	TROLOPPE PROPERTY SERVICES LIMITED
3244	TRUSTFUND PENSIONS PLC
3245	TRUTHMILES LIMITED
3246	TSKJ NIGERIA LIMITED
3247	TSL MARINE
3248	TSSI INTERNATIONAL SERVICES LIMITED
3249	TUBOS VENTURES LIMITED
3250	TUDAKA ENVIRONMENTAL CONSULTANTS LIMITED
3251	TULIP COCOA PROCESSING LIMITED
3252	TUNDE ADEJUMO AND COMPANY
3253	TUNS HOLDINGS LTD
3254	TURTLES CAR SERVICES LIMITED
3255	TUSEN CONSULTING LIMITED
3256	TUSKEEGEE SERVICES LTD
3257	TWININGS OVALTINE NIGERIA LIMITED
3258	TWINSTAR INDUSTRIES LIMITED
3259	TYDIPACKS NIGERIA LIMITED
3260	TYJ TRINITY OILFIELD SERVICES
3261	UBA SERVICES LIMITED
3262	UBN PROPERTY COMPANY LIMITED
3263	UBOSI ELEH AND COMPANY
3264	U-CONNECT HUMAN RESOURCES LIMITED
3265	UDTH: SOKOTO
3266	ULTIMA & CO. LTD.
3267	ULTIMA LIMITED
3268	ULYSSES LTD
3269	UMEZURUIKE HOSPITAL COMPANY LTD.
3270	UMG UNIVERSAL MUSIC INTERNATIONAL COMPANY LIMITED
3271	UMUCHINEMERE PROCREDIT MICROFINANCE BANK LIMITED
3272	UMZA INTERNATIONAL FARMS LIMITED
3273	UNAG SERVICES NIG. LTD
3274	UNIC INSURANCE PLC
3275	UNIFE CONFERENCE CENTRE & GUEST HOUSE
3276	UNIFECs NIGERIA LIMITED
3277	UNIFIED PAYMENT SERVICES LIMITED
3278	UNIJOS CONSULTANCY LIMITED

3279	UNILAG VENTURES COMPANY LIMITED
3280	UNILEVER NIGERIAN PLC
3281	UNION ASSURANCE CO LTD
3282	UNION BANK OF NIGERIA PLC
3283	UNION BANK PROPERTY COMPANY LIMITED
3284	UNION HOMES SAVINGS AND LOANS PLC
3285	UNION REGISTRARS LIMITED
3286	UNIQUE DEVELOPMENT SERVICES
3287	UNIQUE PHARMACEUTICALS NIG
3288	UNITED BANK FOR AFRICA PLC
3289	UNITED CEMENT COMPANY OF NIGERIA LIMITED
3290	UNITED EVANGELICAL CHURCH
3291	UNITED FISHERIES LIMITED
3292	UNITED MISSIONARY COMPREHENSIVE COLLEGE
3293	UNITED PARCEL SERVICE
3294	UNITED STATES OF AMERICA
3295	UNITED TEXTILE CO. OF NIGERIA LIMITED
3296	UNITOP CATERING SERVICES LIMITED
3297	UNITY BANK PLC
3298	UNIUYO MICROFINANCE BANK LTD
3299	UNIVERSAL BASIC EDUCATION
3300	UNIVERSAL BASIC EDUCATION BOARD: OYO STATE
3301	UNIVERSITY COLLEGE HOSPITAL (UCH) IBADAN
3302	UNIVERSITY COLLEGE HOSPITAL IBADAN VENTURES LTD
3303	UNIVERSITY OF AGRICULTURE ABEOKUTA
3304	UNIVERSITY OF BENIN TEACHING HOSPITAL (UBTH) BENIN
3305	UNIVERSITY OF CALABAR TEACHING HOSPITAL (UCTH) CALABAR
3306	UNIVERSITY OF IFE BOOKSHOP LIMITED
3307	UNIVERSITY OF ILORIN
3308	UNIVERSITY OF ILORIN TEACHING HOSPITAL (UITH) ILORIN
3309	UNIVERSITY OF LAGOS GUEST HOUSES AND CONFERENCE CENTRE LIMITED
3310	UNIVERSITY OF NIGERIA TEACHING HOSPITAL (UNTH) ENUGU
3311	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL (UPTH) PORT HARCO
3312	UNIVERSITY OF UYO TEACHING HOSPITAL
3313	UNIVERSITY TEACHING HOSPITAL ADO EKITI
3314	UPPERLINK LIMITED
3315	UPSTREAM MOBILE SERVICES LIMITED
3316	URBAN MICROFINANCE BANK LIMITED
3317	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL (UDTH) SOKOTO
3318	USP COMMUNICATIONS LIMITED
3319	V.P. CLIENT SERVICES LIMITED
3320	VALENCY AGRO NIGERIA LTD
3321	VALID TRUST LIMITED
3322	VALUCARD NIGERIA PLC
3323	VALUECARD NIGERIA PLC
3324	VANKUS NIGERIA ENTERPRISES
3325	VANNC INTERNATIONAL SECURITY SYSTEMS LTD
3326	VAS 2 NET TECHNOLOGIES LIMITED
3327	VDT COMMUNICATIONS LIMITED

3328	VECTIS NIGERIA LIMITED
3329	VELOSI NIGERIA LIMITED
3330	VENTI LIMITED
3331	VENTRA MEDIA NIGERIA LIMITED
3332	VENTURES AND TRUSTS LIMITED
3333	VENUND KULTIVATION LIMITED
3334	VERDANT ZEAL MARKETING COMMUNICATIONS LIMITED
3335	VERITY ASSOCIATES LIMITED
3336	VESTRIL LIMITED
3337	VETIVA CAPITAL MGT LTD
3338	VIACOM INTERNATIONAL MEDIA NETWORKS NIGERIA LIMITED
3339	VIBES GLOBAL NETWORK COMPANY LIMITED
3340	VIBROFLOTATION AND GEOTECHNICAL NIGERIA LIMITED
3341	VIC LAWRENCE & ASSOCIATES
3342	VICTORIA CROWN PLAZA LIMITED
3343	VIGEO LTD
3344	VIGILAMP SECURITY AND CONSULTANCY SERVICES LIMITED
3345	VIKISON NIGERIA TECHNICAL COMPANY LIMITED
3346	VIKOSIL LIMITED
3347	VILLEWORTH SECURITY SERVICES LIMITED
3348	VINECARE NURSERY AND PRIMARY SCHOOL
3349	VINEE GAS LIMITED
3350	VINEZ PROJECTS AND INVESTMENTS LIMITED
3351	VINOD INDUSTRIES LIMITED
3352	VINTAGE PRESS LTD
3353	VIRAMSUM NIG. LTD.
3354	VIRGIN CLEAN GLOBAL ENTERPRISES LIMITED
3355	VIRGIN NIGERIA AIRWAYS LIMITED
3356	VISA GLOBAL ENTERPRISES LIMITED
3357	VISAFONE COMMUNICATIONS LIMITED
3358	VISION 2000 (NIGERIA) LIMITED
3359	VISUALNET WORLDWIDE SOLUTION LTD
3360	VITA CONSTRUCTION LIMITED
3361	VITABLOM NIGERIA LIMITED
3362	VITAFOAM NIG. LTD
3363	VITAL SOLUTIONS (NIGERIA) PTE LIMITED
3364	VIVA FINANCE LTD
3365	VIZIOE GLOBAL CONCEPTS LIMITED
3366	VODACOM BUSINESS NIGERIA
3367	VOICE OF NIGERIA
3368	VOLUNTARY SERVICE OVERSEAS NIG
3369	VONO FURNITURE PRODUCT LIMITED
3370	W.A.C PROPERTIES LTD
3371	WACOT RISE LIMITED
3372	WAHUM PACKAGING LIMITED
3373	WANDEL INTERNATIONAL(NIG). LTD
3374	WAPIC INSURANCE PLC
3375	WARRI BOAT YARD LIMITED
3376	WASHAMAN NIGERIA LIMITED

3377	WATERAID NIGERIA
3378	WECO SYSTEMS GROUP LIMITED
3379	WELCOME CENTRE AND HOTELS LTD
3380	WELLFIELD PYRODYNAMICS LIMITED
3381	WELLSPRINGS COLLEGE
3382	WELLSYSTEMS LIMITED
3383	WELLTEC OILFIELD SERVICES (NIGERIA) LIMITED
3384	WELL-WORLDWIDE ENERGY LOGISTICS LIMITED
3385	WEMA BANK PLC
3386	WEMPCO STEEL MILLS COMPANY LIMITED
3387	WESLEY UNIVERSITY OF SCIENCE & TECHNOLOGY
3388	WEST (THE) AFRICAN PORTLAND CO. LTD
3389	WEST AFRICA CONTAINER TERMINAL
3390	WEST AFRICA SERVICE PLANT LIMITED.
3391	WEST AFRICAN COTTON DEVELOPMENT COMPANY LTD
3392	WEST AFRICAN GLASS INDUSTRY PLC
3393	WEST AFRICAN MANAGEMENT SERVICES LTD.
3394	WEST AFRICAN MILK COMPANY FRIESLAND
3395	WEST AFRICAN RUBBER PRODUCTS (NIGERIA) LIMITED
3396	WEST AFRICAN SEA SALES
3397	WEST AFRICAN TOBACCO COMPANY
3398	WEST AFRICAN UTILITIES LIMITED
3399	WEST AFRICAN VENTURES LIMITED
3400	WEST END LTD
3401	WESTCHASE GLOBAL MARINE LIMITED
3402	WESTERLAND INTERNATIONAL LIMITED
3403	WESTERN COLLEGE
3404	WESTERN GECO SEISMIC NIGERIA
3405	WESTERN METAL PRODUCTS COMPANY LIMITED
3406	WESTFIELD CONSULTING LIMITED
3407	WESTFIELD ENERGY RESOURCES LIMITED
3408	WESTFIELD SUBSEA LIMITED
3409	WESTLAND INVESTMENTS LIMITED
3410	WESTWAY OILFIELD SERVICES LIMITED
3411	WHASSAN NIGERIA LIMITED
3412	WHEATBAKER HOTELS LTD
3413	WHEELER INVESTMENT LIMITED
3414	WHITE DOVE HIGH SCHOOL LIMITED
3415	WHITE DOVE HOTELS LTD
3416	WHITEPLAINS BRITISH SCHOOLS LIMITED
3417	WHYCROSS PRINTS NIGERIA LIMITED
3418	WHYTECLEON LIMITED
3419	WIB INSURANCE BROKERS LIMITED
3420	WIDE NET IMPEX LIMITED
3421	WIDER PERSPECTIVE LTD
3422	WILD FUSION LTD
3423	WILLI JOHNSON FOUNDATION
3424	WILLIAM & PARTNERS
3425	WILMONT NIGERIA LIMITED

3426	WILOM J. NIG LIMITED
3427	WINDEK PROCUREMENT SERVICES LTD
3428	WINNERS FINANCE & INVESTMENT COY LTD
3429	WINNET PROPERTY COMPANY LIMITED
3430	WINNIET INTERNATIONAL SCHOOL
3431	WINSWORTH INTEGRATED SERVICES LIMITED
3432	WINSWORTH VENTURES LIMITED
3433	WOOD-ET AL LTD
3434	WOODSTOCK ELECTRONICS LTD
3435	WOODSTYLES LIMITED
3436	WOOLWORTHS RETAIL STORES LIMITED
3437	WORD OF FAITH GROUP OF SCHOOLS
3438	WORKFORCE MANAGEMENT CENTRE LIMITED
3439	WORLD DOVE MEDIA PLC
3440	WORLD ENTERTAINMENT TV LTD
3441	WORLD WIDE COMMERCIAL VENTURES LIMITED
3442	WORLD WIDE INDUSTRIAL VENTURES LIMITED
3443	WORLDWIDE LANDMARK LIMITED
3444	WOTT TO EAT
3445	WQ DRY-CLEANING
3446	WUSE GENERAL HOSPITAL WUSE
3447	WYZE CONCEPTS & ASSOCIATES
3448	X3M MARKETING IDEAS LIMITED
3449	XENIA CONSULTS
3450	XL MANAGEMENT SERVICES LIMITED
3451	XMOLUC GLOBAL SERVICES LTD
3452	XPERT TECHNOSYSTEMS & SERVICES LTD
3453	XYZ INTERNATIONAL PROJECTS LTD
3454	YABA COLLEGE OF TECHNOLOGY YABA SECONDARY SCHOOL
3455	YADE BARGE OPERATORS LTD
3456	YAK AND COMPANY LIMITED
3457	YARIMAN BAKURA SPECIALIST HOSPITAL
3458	YELLOW BRICK ROAD LTD
3459	YEMI SANNI & CO
3460	YETS GUEST HOUSE
3461	YMB MULTIBIZ NIG LTD
3462	YOLUS EXCLUSIVE CONSULTS
3463	YONSUS GLOBAL VENTURES LTD
3464	YORUBA TENNIS CLUB
3465	YOUTH ALIVE FOUNDATION
3466	YUSAB COST CONSULTANTS
3467	YUSHKUBR GLOBAL LIMITED
3468	YWC PUBLISHERS LIMITED
3469	ZAKI PHARMACEUTICALS NIGERIA LIMITED
3470	ZAN NIGERIA LIMITED
3471	ZARIA ACADEMY
3472	ZARKS D-KING NIGERIA LIMITED
3473	ZARTECH LTD
3474	ZEEP TRAVEL NETWORK LIMITED

3475	ZEN ENGINEERING NIGERIA LIMITED
3476	ZENITH ASSETS MANAGEMENT LIMITED
3477	ZENITH INTERNATIONAL BANK LIMITED
3478	ZENON LABORATORIES AND CHEMICAL INDUSTRIES LIMITED
3479	ZENON PETROLEUM AND GAS LIMITED
3480	ZIHABIT LIMITED
3481	ZIKO & ZIKO INTERNATIONAL COMPANY LTD
3482	ZIMAH ENERGY LIMITED
3483	ZINOX TECHNOLOGIES LIMITED
3484	ZIPSON UGOS CHI LIMITED
3485	ZOLON HEALTHCARE LIMITED
3486	ZORA GREENS NIG LIMITED
3487	ZTE NIGERIA LIMITED
3488	ZUMA 828 COAL LIMITED
3489	ZUMA ENERGY NIGERIA LIMITED
3490	ZUMA STEEL WEST AFRICA LIMITED