

Circular

LIST OF CAPITAL MARKET OPERATORS THAT COMPLIED WITH NEW MINIMUM CAPITAL REQUIREMENT AFTER CAPITAL VERIFICATION EXERCISE

In exercise of the powers conferred on it by the Investment and Securities Act (ISA) 2007, the Securities and Exchange Commission hereby releases the list of Capital market Operators that complied with new minimum capital requirement after capital verification exercise.

This list was based on the consideration of the reports on capital verification and the responses received from the affected Capital Market Operators (CMOs).

In all, twenty-four (24) CMOs were disqualified for non-compliance and/or inability to substantiate claim of compliance based on queries raised by the audit firms.

In addition, 16 new CMOs were added on the list, ten (10) of which were newly registered companies and six (6) filed evidence of compliance after the release of provisional list which were verified and accepted.

1. LIST OF CAPITAL MARKET OPERATORS

SN	COMPANY/FIRM	FUNCTION(S)	REMARK
1.	ACCESS BANK PLC	RECEIVING BANKER, FMDQ OTC DEALER	
2.	ACL CAPITAL PARTNERS LTD	CORPORATE INVESTMENT ADVISER	
3.	ADONAI STOCKBROKERS LTD	BROKER/DEALER	
4.	AEGIS FINANCIAL SERVICES & LINKS LIMITED	CORPORATE INVESTMENT ADVISER	

5.	AFRICA PRUDENTIAL REGISTRARS LTD	REGISTRARS	
6.	AFRICAN ALLIANCE STOCKBROKERS LTD	BROKER/DEALER	
7.	AFRINVEST ASSET MANAGEMENT LTD	FUND MANAGER	
8.	AFRINVEST SECURITIES LTD	BROKER/DEALER	
9.	AFRINVEST WEST AFRICA LTD	ISSUING HOUSE	
10.	AGUSTO & CO.	RATING AGENCY	
11.	LOTUS CAPITAL LTD	FUND MANAGER	
12.	AKINTOLA WILLIAMS DELOITTE	INDIVIDUAL INVESTMENT ADVISER, REPORTING ACCOUNTANT	
13.	ALANGRANGE SECURITIES LTD	CORPORATE SUB-BROKER	SPONSORED BY MERISTEM STOCKBROKERS LTD
14.	ALL CROWN REGISTRARS LTD	REGISTRARS	
15.	PARAGON INVESTMENT MANAGEMENT LTD	FUND MANAGER	
16.	ALM CONSULTING (TRUSTEE) LTD	CORPORATE INVESTMENT ADVISER, TRUSTEE	
17.	AIICO CAPITAL LTD	FUND/PORTFOLIO MANAGER	
18.	ALTERNATIVE CAPITAL PARTNERS LTD	FUND PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
19.	ALTRADE SECURITIES LTD	BROKER/DEALER	
20.	AMYN INVESTMENTS LTD	BROKER/DEALER	
21.	ANCHORAGE SECURITIES AND FINANCE LTD	BROKER	

22.	ANCHORIA INVESTMENT AND SECURITIES LTD	BROKER/DEALER	
23.	APEL ASSET LTD	BROKER/DEALER, ISSUING HOUSE	
24.	APEL CAPITAL & TRUST LIMITED	FUND MANAGERS, TRUSTEE, REGISTRAR	
25.	APT SECURITIES AND FUNDS LTD	BROKER/DEALER, ISSUING HOUSE	
26.	AQUILA ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
27.	ARGENTIL CAPITAL PARTNERS LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
28.	ALLANGRAY INVESTMENT MANAGEMENT NIG. LTD	FUND/PORTFOLIO MANAGER	
29.	ARM HARITH INFRASTRUCTURE INVESTMENT LTD	FUND/PORTFOLIO MANAGER	
30.	ARM INVESTMENT MANAGERS LTD	INVESTMENT ADVISERS, FUND/PORTFOLIO MANAGER	
31.	ARM SECURITIES LTD	BROKER/DEALER	
32.	ARM TRUSTEE LIMITED	TRUSTEE	
33.	ASSET & RESOURCE MANAGEMENT CO. LTD	ISSUING HOUSE	
34.	ASSOCIATED ASSET MANAGERS LTD	BROKER/DEALER, PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
35.	ASSOCIATED DISCOUNT HOUSE LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
36.	ATLASS PORTFOLIOS LTD	BROKER	

37.	CAPITAL EXPRESS ASSET & TRUST LTD	FUND/PORTFOLIO MANAGER	
38.	BAUCHI INVESTMENT CORPORATION LTD	BROKER/DEALER	
39.	BELFRY INVESTMENTS AND SECURITIES LTD	BROKER/DEALER	
40.	BESTWORTH ASSET AND TRUST LTD	BROKER/DEALER	
41.	BGL CAPITAL LTD	ISSUING HOUSE, CORPORATE INVESTMENT ADVISER	ON SUSPENSION
42.	BGL SECURITIES LIMITED	BROKER/DEALER	ON SUSPENSION
43.	BLUESEA CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
44.	BOAZ MANAGEMENT & FIN. STRATEGIES LTD	CORPORATE SUB-BROKER	SPONSORED BY VALMON SECURITIES LTD
45.	BOSTON ADVISORY LTD	ISSUING HOUSE	
46.	BYSEC INVESTMENTS LTD	CORPORATE INVESTMENT ADVISER	
47.	CADINALSTONE REGISTRARS LTD	REGISTRAR	
48.	CALAG CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
49.	CALVIN INVESTMENT LTD	CORPORATE INVESTMENT ADVISER	
50.	CALYX SECURITIES LTD	BROKER/DEALER	
51.	CAMRY SECURITIES LTD	BROKER	
52.	CAPITAL ASSETS LTD	BROKER/DEALER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER	

53.	CAPITAL BANCORP PLC	BROKER/DEALER, ISSUING HOUSE, MARKET MAKER, SECURITIES LENDING AGENT	
54.	CASHCRAFT CAPITAL LTD	FUND/PORTFOLIO MANAGER	
55.	CAPITAL EXPRESS SECURITIES LTD	BROKER/DEALER	
56.	CAPITAL TRUST BROKERS LTD	BROKER/DEALER	
57.	CAPITAL TRUST INVESTMENT & ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
58.	CARDINALSTONE PARTNERS LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
59.	CARDINALSTONE SECURITIES LTD	BROKER/DEALER	
60.	CORDROS ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
61.	CASHCRAFT SECURITIES LTD	BROKER/DEALER	
62.	CASHVILLE INVESTMENTS & SECURITIES LTD	BROKER	
63.	CBO CAPITAL PARTNERS LTD	CORPORATE INVESTMENT ADVISER	
64.	CRYSTAL TRUST ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	PROCESSING CHANGE OF NAME TO IROKO CAPITAL INVESTMENT MANAGEMENT LTD
65.	CDL CAPITAL MARKETS LTD	BROKER/DEALER	
66.	CENTRE POINT INVESTMENTS LTD	BROKER/DEALER	
67.	CENTURION REGISTRARS LTD	REGISTRAR	
68.	CENTURY SECURITIES LIMITED	BROKER	

69.	CHAPEL HILL DENHAM MANAGEMENT LTD	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
70.	CHAPELHILL ADVISORY PARTNERS LTD	MARKET MAKER, ISSUING HOUSE	
71.	CHAPELHILL DENHAM SECURITIES LTD	BROKER/DEALER	
72.	CHARTWELL SECURITIES LTD	BROKER, ISSUING HOUSE	
73.	CITADEL REGISTRARS LTD	REGISTRARS	
74.	CITI BANK NIGERIA LTD	RECEIVING BANKER, CUSTODIAN, FMDQ OTC DEALER	
75.	CITI GROUP GLOBAL MARKETS NIGERIA LTD	ISSUING HOUSE	
76.	CITI INVESTMENT CAPITAL LIMITED	BROKER	
77.	CITY CODE TRUST & INVESTMENT COMPANY LTD	BROKER/DEALER	
78.	CITYGATE GLOBAL INVESTMENT LIMITED	CORPORATE INVESTMENT ADVISER	
79.	CLEARVIEW INVESTMENTS CO. LTD	BROKER	
80.	CO-LINK INVESTMENT & MANAGEMENT CO. LTD	CORPORATE INVESTMENT ADVISER	
81.	COMPASS INVESTMENT & SECURITIES LTD	BROKER/DEALER	
82.	CONSTANT CAPITAL MARKETS & SECURITIES LTD	ISSUING HOUSE	
83.	EDC FUND MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	

84.	ELIXIR ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
85.	CORDROS CAPITAL LTD	BROKER/DEALER, ISSUING HOUSE	
86.	CORE TRUST AND INVESTMENT LTD	BROKER/DEALER, FUND/PORTFOLIO MANAGER, ISSUING HOUSE	
87.	CORONATION SECURITIES LTD	BROKER/DEALER	
88.	COURTEVILLE BUSINESS SOLUTIONS LTD	CORPORATE INVESTMENT ADVISER	
89.	COWRY ASSET MANAGEMENT LTD	VENTURE CAPITAL MANAGER, CORPORATE INVESTMENT ADVISER, ISSUING HOUSE	
90.	COWRY SECURITIES LTD	BROKER/DEALER	
91.	CROSSWORLD SECURITIES LTD	BROKER	
92.	CROWN CAPITAL LTD	BROKER	
93.	FBN CAPITAL ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
94.	CSL STOCKBROKERS LTD	BROKER/DEALER, FUND MANAGER	
95.	CSL TRUSTEES LIMITED	TRUSTEE	
96.	CUSTODIAN TRUSTEE LIMITED	TRUSTEE	
97.	DATAMAX REGISTRARS LIMITED	REGISTRAR	
98.	DATAPRO LTD	RATING AGENCY	
99.	DBSL SECURITIES LTD	CORPORATE SUB-BROKER	SPONSORED BY DIAMOND SECURITIES LTD
100.	DE LORDS SECURITIES LTD	BROKER/DEALER	

101.	DEPENDABLE SECURITIES LTD	CORPORATE SUB-BROKER	SPONSORED BY COMPASS INVESTMENT & SECURITIES LTD
102.	DFC CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
103.	DIAMOND BANK PLC	RECEIVING BANKER	
104.	DIAMOND CAPITAL AND FINANCIAL MARKET LTD	MARKET MAKER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER, TRUSTEE, VENTURE CAPITAL MANAGER	
105.	DIAMOND SECURITIES LTD	BROKER/DEALER, PORTFOLIO MANAGER, TRUSTEE, CORPORATE INVESTMENT ADVISER	
106.	DOMINION TRUST LTD	ISSUING HOUSE, BROKER/DEALER	
107.	DSU BROKERAGE SERVICES LTD	BROKER, CORPORATE INVESTMENT ADVISER	
108.	DUNBELL SECURITIES LTD	BROKER/DEALER	
109.	DUNN LOREN MERRIFIELD ADVISORY PARTNERS LTD	ISSUING HOUSE, UNDERWRITER	
110.	DUNN LOREN MERRIFIELD SECURITIES LTD	BROKER/DEALER	
111.	DUNNLOREN MERRIFIELD ASSET MGT. & RESEARCH CO. LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
112.	DYNAMIC PORTFOLIO LTD	BROKER/DEALER, ISSUING HOUSE	
113.	ECL ASSET MANAGEMENT LTD	PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER, BROKER/DEALER	
114.	ECOBANK DEVELOPMENT	ISSUING HOUSE	

	COMPANY LTD		
115.	ECOBANK NIGERIA PLC	RECEIVING BANKER	
116.	ECZELLON CAPITAL LTD	ISSUING HOUSE	
117.	FIDUCIA CAPITAL INVESTMENT ADVISERS LTD	FUND/PORTFOLIO MANAGER	
118.	EDC REGISTRARS LTD	REGISTRAR	
119.	EDC SECURITIES LTD	BROKER/DEALER	
120.	EFCP LTD	BROKER/DEALER	
121.	FIRST ALLY ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
122.	ELIXIR SECURITIES LTD	BROKER/DEALER	
123.	ENTERPRISE STOCKBROKERS PLC	BROKER/DEALER	
124.	EQUITY CAPITAL SOLUTIONS LTD	BROKER/DEALER, ISSUING HOUSE	
125.	EUROCOMM SECURITIES LTD	BROKER/DEALER	
126.	EXPRESS DISCOUNT ASSET MANAGEMENT LTD	BROKER/DEALER, FUND/PORTFOLIO MANAGER	
127.	EXPRESS PORTFOLIO SERVICES LTD	BROKER	
128.	FALCON SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	ON SUSPENSION
129.	FATNET FIN. ADVISORY SERVICE	INDIVIDUAL INVESTMENT ADVISER	
130.	FORTRESS ASSET & INVESTMENT MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
131.	FBN CAPITAL LTD	ISSUING HOUSE, MARKET MAKER	

132.	FBN FUNDS LTD	VENTURE CAPITAL MANAGER, FUND MANAGER, CORPORATE INVESTMENT ADVISER	
133.	FBN SECURITIES LTD	BROKER/DEALER, CORPORATE INVESTMENT ADVISED, FUND MANAGER	
134.	FBN TRUSTEE NIG LIMITED	TRUSTEE, CORPORATE INVESTMENT ADVISER, PORTFOLIO MANAGER	
135.	FCMB CAPITAL MARKETS LTD	ISSUING HOUSE	
136.	FCMB LIMITED	RECEIVING BANKER, CUSTODIAN	
137.	FCSL ASSET MANAGEMENT COMPANY LTD	BROKER/DEALER	
138.	FIDELITY BANK PLC	RECEIVING BANKER	
139.	FIDELITY FINANCE COMPANY LTD	BROKER/DEALER, ISSUING HOUSE	
140.	FIDELITY SECURITIES LTD	BROKER/DEALER, FUND/PORTFOLIO MANAGER, ISSUING HOUSE	
141.	GREENWICH ASSETS MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
142.	FINANCIAL & ANALYTICS CAPITAL LTD	BROKER/DEALER, CORPORATE INVESTMENT ADVISED	
143.	FINANCIAL DERIVATIVES CO. LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
144.	FINANCIAL TRUST COMPANY NIG. LTD	BROKER/DEALER	
145.	FINMAL FINANCE SERVICES LTD	BROKER/DEALER, ISSUING HOUSE	
146.	HALO NIGERIA CAPITAL LTD	FUND/PORTFOLIO MANAGER	
147.	FIRST ALLY CAPITAL LTD	ISSUING HOUSE, UNDERWRITER	

148.	FIRST BANK OF NIGERIA PLC	RECEIVING BANKER, CUSTODIAN, SECURITIES LENDING AGENT, FMDQ OTC DEALER	
149.	FIRST CAPITAL TRUST PLC	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
150.	FIRST CITY ASSET MGT. LTD	CORPORATE INVESTMENT ADVISER, PORTFOLIO MANAGER	
151.	FIRST INLAND CAPITAL LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
152.	FIRST INTEGRATED CAPITAL MANAGEMENT LTD	BROKER	
153.	FIRST REGISTRARS LTD	REGISTRAR	
154.	FIRST STOCKBROKERS LTD	BROKER	
155.	FIRSTCALL INVESTMENT OPTIONS LTD	CORPORATE INVESTMENT ADVISER	
156.	FIS SECURITIES LTD	BROKER	
157.	FLOBAL TRUST LTD	CORPORATE INVESTMENT ADVISER	
158.	IMPERIAL PORTFOLIO LTD	FUND/PORTFOLIO MANAGER	
159.	FLOURMILLS REGISTRARS LTD	REGISTRAR	
160.	FORESIGHT PORTFOLIO SELECTION LTD	CORPORATE INVESTMENT ADVISER	
161.	FORESIGHT SECURITIES & INVESTMENT LTD	BROKER/DEALER	
162.	FORTE FINANCIAL LTD	BROKER/DEALER	

163.	FORTHRIGHT SECURITIES AND INVESTMENTS LTD	BROKER/DEALER	
164.	LEAD ASSETS MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
165.	FORTRESS CAPITAL LTD	BROKER/DEALER	
166.	FRONTIER CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
167.	FSDH ASSET MGT. LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
168.	FSDH MERCHANT BANK LTD	CORPORATE INVESTMENT ADVISER, FUND MANAGER, ISSUING HOUSE	
169.	FSDH SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
170.	FUNDS MATRIX AND ASSETS MANAGEMENT LTD	BROKER/DEALER	
171.	FUNDVINE CAPITAL AND SECURITIES LTD	BROKER/DEALER	
172.	FUTURE VIEW FINANCIAL SERVICES LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
173.	FUTURES & BONDS LTD	CORPORATE INVESTMENT ADVISER	
174.	FUTUREVIEW SECURITIES LTD	BROKER/DEALER, MARKET MAKER, SECURITIES LENDING AGENT	
175.	GIDAUNIYA INVESTMENT AND SECURITIES LTD	BROKER/DEALER	
176.	GILD ASSET MANAGEMENT LTD	CORPORATE INVESTMENT ADVISER	
177.	GLOBAL ASSET MANAGEMENT NIG. LTD	BROKER/DEALER	
178.	GLOBAL CREDIT RATING CO. LTD	RATING AGENCY	

179.	GLOBALVIEW CONSULT & INVESTMENTS LTD	BROKER/DEALER	
180.	GOLDBANC MANAGEMENT ASSOCIATES LTD	ISSUING HOUSE	
181.	GOLDEN SECURITIES LTD	BROKER/DEALER	
182.	GOSHEN ASSET INVESTMENT LTD	CORPORATE INVESTMENT ADVISER	
183.	MANSARD INVESTMENT LTD	FUND/PORTFOLIO MANAGER	
184.	GREENWICH SECURITIES LTD	BROKER/DEALER	
185.	GREENWICH TRUST LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER, MARKET MAKER	
186.	GRESHAM ASSET MGT. LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER, CORPORATE SUB-BROKER	
187.	GRUENE CAPITAL LIMITED	BROKER/DEALER	
188.	GTBANK PLC	RECEIVING BANKER	
189.	GTI CAPITAL LTD	ISSUING HOUSE	
190.	GTI SECURITIES LTD	BROKER/DEALER	
191.	GTL REGISTRARS LTD	REGISTRAR	MERGED WITH CITADEL REGISTRARS LTD
192.	H. PIERSON ASSOCIATES LTD.	CORPORATE INVESTMENT ADVISER	
193.	MERISTEM WEALTH MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
194.	HARMONY SECURITIES LTD	BROKER/DEALER	
195.	HEARTBEAT INVESTMENTS LTD	BROKER/DEALER	

196.	HEDGE & RISK LIMITED	CORPORATE INVESTMENT ADVISER	
197.	HEDGE SECURITIES & INVESTMENTS COMPANY LTD	BROKER/DEALER	
198.	HEPHZIBAH CAPITAL & TRUST LTD	CORPORATE INVESTMENT ADVISER	
199.	HERITAGE BANK LTD	RECEIVING BANKER	
200.	HERITAGE CAPITAL MARKET LTD	BROKER/DEALER	
201.	HIP ASSET MGT COMPANY LTD	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
202.	I. C. IBE & CO.	INDIVIDUAL INVESTMENT ADVISER	
203.	ICAP AFRICAN BROKERS LIMITED	INTER-DEALER BROKER	
204.	ICMG SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
205.	ICON STOCKBROKERS LTD	BROKER/DEALER	
206.	IMPERIAL ASSET MANAGERS LTD	BROKER/DEALER	
207.	PAC ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
208.	INDEPENDENT SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
209.	INTEGRATED TRUST & INVESTMENTS LTD	BROKER/DEALER, ISSUING HOUSE	
210.	INTERNATIONAL STANDARD SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	ON SUSPENSION
211.	INTERSTATE SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	

212.	INVERNESS WEALTH MANAGEMENT LIMITED	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
213.	INVESTMENT CENTRE LTD	CORPORATE SUB-BROKER	SPONSORED BY GTI SECURITIES LTD
214.	INVESTMENT ONE FINANCIAL SERVICES LTD	ISSUING HOUSE, FUND/ PORTFOLIO MANAGER, TRUSTEE, BROKER/DEALER	
215.	INVESTMENT ONE FUNDS MANAGEMENT LTD	BROKER/DEALER, CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
216.	INVESTMENT ONE STOCKBROKERS INT'L LTD	BROKER/DEALER	
217.	INVESTORS AND TRUST COMPANY LTD	BROKER/DEALER	
218.	IROKO CAPITAL ADVISORY LTD	ISSUING HOUSE	
219.	IWORLD FINANCIAL SERVICES LTD	ISSUING HOUSE	
220.	JAIZ BANK PLC	RECEIVING BANKER	
221.	JB SERVICES NIG. LTD	CORPORATE INVESTMENT ADVISER	
222.	JVL CAPITAL LIMITED	CORPORATE INVESTMENT ADVISER	
223.	KAKAWA DISCOUNT HOUSE LTD	CORPORATE INVESTMENT ADVISER, FUND PORTFOLIO MANAGER, FMDQ OTC DEALER	
224.	KEDARI CAPITAL LTD	BROKER/DEALER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
225.	KEYSTONE BANK PLC	RECEIVING BANKER	

226.	KINGS THRONES	CORPORATE INVESTMENT ADVISER	
227.	KINLEY SECURITIES LTD	BROKER/DEALER	
228.	KOFANA SECURITIES & INVESTMENT LTD	BROKER/DEALER	
229.	KORD CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
230.	KPMG PROFESSIONAL SERVICES	CORPORATE INVESTMENT ADVISER, REPORTING ACCOUNTANT	
231.	KUNDILA FINANCE SERVICES LTD	BROKER	
232.	LAMBETH TRUST AND INVESTMENT CO. LTD	BROKER/DEALER	
233.	LCM CONSULTING NIGERIA LTD.	CORPORATE INVESTMENT ADVISER	
234.	SFS CAPITAL NIGERIA LTD	FUND/PORTFOLIO MANAGER	
235.	LEAD CAPITAL LTD	FUND MANAGER, ISSUING HOUSE	
236.	LEAD SECURITIES & INVESTMENT LTD	BROKER/DEALER	
237.	LEADWAY CAPITAL & TRUSTS LIMITED	TRUSTEE	
238.	LEVERAGE & BOND SECURITIES LTD	CORPORATE INVESTMENT ADVISER	
239.	LIGHTHOUSE ASSETS MANAGEMENT LTD	ISSUING HOUSE, BROKER/DEALER, INVESTMENT ADVISER	
240.	LIGHTHOUSE REGISTRARS LTD	REGISTRAR	
241.	LONGTERM GLOBAL CAPITAL LTD	ISSUING HOUSE, BROKER/DEALER	
242.	SIM CAPITAL ALLIANCE LTD	FUND/PORTFOLIO MANAGER	
243.	LOTUS FINANCIAL SERVICES LTD	ISSUING HOUSE, CORPORATE INVESTMENT ADVISER	

244.	MAGNARTIS FINANCE & INVESTMENT LTD	BROKER/DEALER	
245.	MAINSTREET BANK CAPITAL LTD	ISSUING HOUSE, FUND/ PORTFOLIO MANAGER	
246.	MAINSTREET BANK LTD	RECEIVING BANKER	
247.	MAINSTREET BANK SECURITIES LTD	BROKER/DEALER	
248.	MAINSTREET REGISTRARS LTD	REGISTRAR	
249.	MAINSTREET TRUSTEE & ASSET MANAGEMENT CO. LTD	TRUSTEE, PORTFOLIO MANAGER	
250.	SME VENTURES CAPITAL INVESTMENT LTD	FUND/PORTFOLIO MANAGER	
251.	MARIMPEX FINANCE & INVESTMENT CO. LTD	BROKER/DEALER	
252.	MARINA SECURITIES LIMITED	ISSUING HOUSE	
253.	MART INVESTMENTS LTD	CORPORATE INVESTMENT ADVISER	
254.	MAVEN ASSET MANAGEMENT LTD	BROKER/DEALER	
255.	MBC CAPITAL LTD	ISSUING HOUSE, CORPORATE INVESTMENT ADVISER	
256.	MBC SECURITIES LTD	BROKER/DEALER	
257.	MBL FINANCIAL SERVICES LTD	BROKER/DEALER	
258.	TIB ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
259.	MEGA CAPITAL FINANCIAL SERVICES LTD	FUND/PORTFOLIO MANAGER, ISSUING HOUSE	

260.	MEGA EQUITIES LTD	BROKER/DEALER	
261.	MERCURY RESOURCES & INV. CO. LTD	CORPORATE INVESTMENT ADVISER	
262.	MERISTEM REGISTRARS LTD	REGISTRAR	
263.	MERISTEM SECURITIES LTD	ISSUING HOUSE, BROKER/DEALER	
264.	MERISTEM STOCKBROKERS LTD	BROKER/DEALER	
265.	MERISTEM TRUSTEE LTD	TRUSTEE	
266.	TRUSTBANC ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
267.	MIDAS STOCKBROKERS LTD	BROKER	
268.	MISSION SECURITIES LTD	BROKER	
269.	MOLTEN TRUST LTD	BROKER	
270.	MORGAN CAPITAL SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
271.	MOUNTAIN INVESTMENT AND SECURITIES LTD	BROKER	
272.	MUTUAL ALLIANCE INVESTMENT & SECURITIES LTD	BROKER/DEALER	
273.	NETWORK CAPITAL LTD	BROKER/DEALER	
274.	NETWORTH SECURITIES & FINANCE LTD	BROKER	
275.	NEWDEVCO INVESTMENT & SECURITIES CO. LTD	BROKER/DEALER	

276.	NIGERIA LIFE AND PROVIDENT COMPANY LTD	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
277.	NIGERIAN INTERNATIONAL SECURITIES LTD	BROKER/DEALER	
278.	NIGERIAN STOCKBROKERS LTD	BROKER/DEALER, ISSUING HOUSE, CORPORATE INVESTMENT ADVISER	
279.	NORTHBRIDGE INVESTMENT & TRUST LIMITED	CORPORATE SUB-BROKER, CORPORATE INVESTMENT ADVISER	SPONSORED BY CAPITAL BANCORP PLC
280.	NOVA FINANCE & SECURITIES LIMITED	BROKER/DEALER	
281.	OCEANIC CAPITAL COMPANY LTD	CORPORATE INVESTMENT ADVISER, ISSUING HOUSE, UNDERWRITER	
282.	OGR INVESTMENT. & TRUST CO. LTD	CORPORATE INVESTMENT ADVISER	
283.	OPULENT INVESTMENT & CONSULTANCY LTD	CORPORATE INVESTMENT ADVISER	
284.	OZIKO CAPITAL & SECURITIES LTD	CORPORATE INVESTMENT ADVISER, ISSUING HOUSE	
285.	VEROD ADVISORY SERVICES LTD	FUND/PORTFOLIO MANAGER	
286.	PAC REGISTRARS LTD	REGISTRAR	
287.	PAC SECURITIES LTD	BROKER/DEALER, CORPORATE INVESTMENT ADVISER	
288.	PANAFRICAN CAPITAL PLC	ISSUING HOUSE	
289.	VETIVA FUND MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
290.	PARETO FUNDS & SECURITIES LTD	CORPORATE INVESTMENT ADVISER	

291.	PARTHIAN PARTNERS LIMITED	INTER-DEALER BROKER	
292.	PARTNERSHIP SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
293.	PEACE CAPITAL MARKET LTD	BROKER/DEALER, PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
294.	PHILLIPS CONSULTING LTD	CORPORATE INVESTMENT ADVISER	
295.	PHOENIX GLOBAL CAPITAL MARKETS LTD	ISSUING HOUSE, UNDERWRITER, INVESTMENT ADVISER	
296.	PHRONESIS SECURITIES LTD	BROKER/DEALER	
297.	PILOT SECURITIES LTD	CORPORATE INVESTMENT ADVISER, BROKER/DEALER	
298.	PINEFIELDS INVESTMENTS SERVICES LTD	BROKER/DEALER	
299.	PIPC SECURITIES LTD	BROKER/DEALER	
300.	PIVOT TRUST & INVESTMENT COMPANY LTD	BROKER	
301.	PLANET CAPITAL LTD	ISSUING HOUSE	
302.	PML SECURITIES CO. LTD	CORPORATE SUB-BROKER, CORPORATE INVESTMENT ADVISER	SPONSORED BY IMPERIAL ASSET MANAGERS LTD
303.	PORTFOLIO ADVISERS LTD	BROKER/DEALER	MERGED WITH LMB STOCKBROKER LTD
304.	PRICEWATERHOUSE COOPERS LTD	CORPORATE INVESTMENT ADVISER	
305.	PRIMERA AFRICA FUND MANAGERS LTD	FUND MANAGER, ISSUING HOUSE	
306.	PRIMERA AFRICA SECURITIES LTD	BROKER/DEALER	
307.	PRIMEWEALTH CAPITAL LTD	BROKER/DEALER	

308.	PROFESSIONAL STOCKBROKERS LIMITED	CORPORATE SUB-BROKER	SPONSORED BY FINMAL FINANCIAL SERVICES LTD
309.	PROFINAD NIGERIA LTD	CORPORATE INVESTMENT ADVISER	
310.	PROMINENT SECURITIES LTD	BROKER/DEALER	
311.	PSI SECURITIES LTD	BROKER/ DEALER	
312.	PYRAMID SECURITIES LTD	BROKER/DEALER	
313.	QUANTUM SECURITIES LTD	BROKER/DEALER	
314.	QUEST ADVISORY SERVICES LTD	ISSUING HOUSE	
315.	QUEST M&A PROFESSIONAL SERVICES	INDIVIDUAL INVESTMENT ADVISER	
316.	QUICK PROJECTS LTD	CORPORATE INVESTMENT ADVISER	
317.	RADIX CAPITAL PARTNERS LTD	ISSUING HOUSE	
318.	RADIX TRUSTEE LTD	TRUSTEE	
319.	RAINBOW SECURITIES AND INVESTMENT CO. LTD	BROKER/DEALER	
320.	RAND MERCHANT BANK NIGERIA LTD	ISSUING HOUSE, UNDERWRITER, CORPORATE INVESTMENT ADVISER	
321.	READINGS INVESTMENTS LTD	BROKER/DEALER	
322.	REGENCY ASSETS MANAGEMENT LTD	BROKER/DEALER	
323.	RENAISSANCE SECURITIES LTD	ISSUING HOUSE	
324.	RENCAP (SECURITIES) NIGERIA LTD	BROKER/DEALER	

325.	REWARD INVESTMENTS & SERVICES LTD	BROKER/DEALER	
326.	RONA-CHART INVEST CO. NIG. LTD.	CORPORATE INVESTMENT ADVISER	
327.	ROSTRUM INVESTMENT AND SECURITIES LTD	BROKER/DEALER	
328.	ROYAL EXCHANGE NIGERIA PLC	TRUSTEE	
329.	ROYAL FINANCE & INVESTMENT LTD	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
330.	ROYAL GUARANTY AND TRUST LTD	BROKER/DEALER	
331.	ROYAL TRUST SECURITIES LTD	BROKER/DEALER	
332.	SANTRUST SECURITIES LTD	BROKER/DEALER	
333.	SCM CAPITAL LTD	FUND/PORTFOLIO MANAGER, ISSUING HOUSE	
334.	SECURITIES AFRICA FINANCIAL LTD	BROKER/DEALER	
335.	SECURITIES AND CAPITAL MGT. COMPANY LTD	BROKER/DEALER	
336.	SECURITY SWAPS LTD	BROKER/DEALER	
337.	SEWA CAPITAL LTD	ISSUING HOUSE	
338.	SFC SECURITIES LTD	BROKER/DEALER	
339.	ZENITH ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER	
340.	SFS FINANCIAL SERVICES LTD	ISSUING HOUSE	
341.	SHAQUIL INVESTMENT LTD	CORPORATE INVESTMENT ADVISER	

342.	SHELONG INVESTMENT LTD	BROKER/DEALER, ISSUING HOUSE	
343.	SIGMA SECURITIES LTD	BROKER/DEALER	
344.	SIGNET INVESTMENTS & SECURITIES LTD	BROKER/DEALER	
345.	SILVERTHORN INV. & TRUST LTD.	CORPORATE INVESTMENT ADVISER	
346.	ALPHA MORGAN CAPITAL MANAGERS LTD	FUND/PORTFOLIO MANAGERS	
347.	SKYE BANK PLC	RECEIVING BANKER	
348.	SKYE TRUSTEE LTD	TRUSTEE, FUND/PORTFOLIO MANAGER	
349.	SKYVIEW CAPITAL LTD	BROKER/DEALER	
350.	SMADAC SECURITIES LTD	BROKER/DEALER, FUND MANAGER	
351.	B&B WEALTH MANAGEMENT LTD	PORTFOLIO MANAGER	
352.	SOLID-ROCK SECURITIES & INVESTMENT PLC	BROKER/DEALER	
353.	SPRING TRUST & SECURITIES LTD	BROKER	
354.	SPRINGBOARD TRUST & INVESTMENT LTD	BROKER/DEALER	
355.	STANBIC IBTC ASSET MGT. LTD	CORPORATE INVESTMENT ADVISER, FUND/PORTFOLIO MANAGER	
356.	STANBIC IBTC BANK PLC	RECEIVING BANKER, CUSTODIAN, SECURITIES LENDING AGENT , OTC DEALER	
357.	STANBIC IBTC CAPITAL LTD	ISSUING HOUSE, UNDERWRITER	

358.	STANBIC IBTC STOCKBROKERS LTD	BROKER/DEALER	
359.	CBO INVESTMENT MANAGEMENT LTD	PORTFOLIO MANAGER	
360.	STANBICIBTC TRUSTEE LTD	TRUSTEE	
361.	STANDARD ALLIANCE CAPITAL & ASSET MANAGEMENT LTD	BROKER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
362.	STANDARD CHARTERED BANK LTD	CUSTODIAN, RECEIVING BANKER	
363.	STANDARD CHARTERED CAPITAL & ADVISORY NIG. LTD	CORPORATE INVESTMENT ADVISER, ISSUING HOUSE	
364.	STANDARD UNION SECURITIES LTD	BROKER/DEALER	
365.	STERLING ASSET MANAGEMENT & TRUSTEE LTD	FUND/PORTFOLIO MANAGER, TRUSTEE	
366.	STERLING BANK PLC	RECEIVING BANKER	
367.	STERLING REGISTRARS LTD	REGISTRAR	
368.	STOCKCORP ASSET MANAGEMENT LTD	CORPORATE INVESTMENT ADVISER	
369.	STOCKHOUSE RESOURCE LTD.	CORPORATE INVESTMENT ADVISER	
370.	STRAND CAPITAL PARTNERS LTD	ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
371.	SUPRA COMMERCIAL TRUST LTD	DEALER	
372.	SURPORT SERVICES LIMITED	CORPORATE SUB-BROKER	SPONSORED BY SECURITY SWAPS LTD

373.	SYNERGY CAPITAL & ADVISORY LTD	CORPORATE INVESTMENT ADVISER	
374.	TAK ASSET MANAGEMENT LTD	FUND/PORTFOLIO MANAGER, CORPORATE INVESTMENT ADVISER	
375.	TARABA INVESTMENT & PROPERTIES LTD	FLOOR BROKER, FLOOR TRADER /COMMODITY POOL OPERATOR	
376.	TFS SECURITIES & INVESTMENT COMPANY LTD	BROKER	
377.	THE BRIDGE SECURITIES LTD	BROKER/DEALER	
378.	CONVERGED DYNAMICS NIG. LTD.	PORTFOLIO MANAGER	
379.	TIDDO SECURITIES LTD	BROKER/DEALER, ISSUING HOUSE	
380.	TIME LINE CONSULT LIMITED	CORPORATE INVESTMENT ADVISER	
381.	TOMIL TRUST LIMITED	BROKER	
382.	TOPMOST SECURITIES LTD	BROKER	
383.	TOWER ASSETS MANAGEMENT LTD	BROKER	
384.	TOWER SECURITIES & INVESTMENT COMPANY LTD	BROKER	
385.	TRADELINK SECURITIES LTD	BROKER/DEALER	
386.	TRADERS TRUST AND INVESTMENT COMPANY LTD	BROKER/DEALER, TRUSTEE	
387.	TRANSAFRICA FINANCIAL SERVICES LTD	BROKER/DEALER	
388.	TRANSWORLD INVESTMENT & SECURITIES LTD	BROKER	

389.	TRAVANT CAPITAL ADVISORY SERVICES LTD	CORPORATE INVESTMENT ADVISER	
390.	TREASURE CAPITAL & TRUST LTD	ISSUING HOUSE, CORPORATE INVESTMENT ADVISER	
391.	TRUST YIELDS SECURITIES LTD	BROKER/DEALER	
392.	FLOURISH SECURITIES INVESTMENT & TRUST LIMITED	PORTFOLIO MANAGER	
393.	TRUSTBANC CAPITAL MANAGEMENT LTD	BROKER/DEALER	
394.	TRUSTHOUSE INVESTMENTS LTD	BROKER/DEALER	
395.	TRW STOCKBROKERS LTD	BROKER/DEALER	
396.	TYNDALE SECURITIES LTD	BROKER/DEALER, CORPORATE INVESTMENT ADVISER	
397.	UBA PLC	RECEIVING BANKER, CUSTODIAN, SECURITIES LENDING AGENT	
398.	UNEX CAPITAL LTD	BROKER/DEALER, ISSUING HOUSE	
399.	UNICORN TRUST & INV. CO. LTD.	CORPORATE INVESTMENT ADVISER	
400.	UNION BANK OF NIGERIA PLC	RECEIVING BANKER, UNDERWRITER	
401.	UNION CAPITAL MARKETS LTD	BROKER/DEALER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
402.	UNION TRUSTEE LIMITED	TRUSTEE, FUND/PORTFOLIO MANAGER	
403.	UNITED CAPITAL ASSET MANAGEMENT LTD	INVESTMENT ADVISER, PORTFOLIO MANAGER	

404.	UNITED CAPITAL PLC	ISSUING HOUSE	
405.	UNITED CAPITAL SECURITIES LTD	BROKER/DEALER	
406.	UNITED CAPITAL TRUSTEE LTD	TRUSTEE	
407.	UNITED SECURITIES LTD	REGISTRAR	
408.	UNITY BANK PLC	RECEIVING BANKER	
409.	UNITY REGISTRARS LTD	REGISTRAR	
410.	UPS SECURITIES & INVESTMENT LTD	CORPORATE INVESTMENT ADVISER	
411.	VALMON SECURITIES LTD	BROKER/DEALER	
412.	VALUE CAPITAL LTD	ISSUING HOUSE, MARKET MAKER	
413.	VALUELINE SECURITIES & INVESTMENT LTD	BROKER/DEALER	
414.	VENERATE CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
415.	VERITAS REGISTRARS LTD	REGISTRAR	
416.	MBO CAPITAL MANAGEMENT LTD	PRIVATE EQUITY FUND MANAGER	
417.	VETIVA CAPITAL MGT LTD	ISSUING HOUSE, MARKET MAKER	
418.	ARM CAPITAL PARTNERS LTD	PRIVATE EQUITY FUND MANAGER	
419.	VETIVA SECURITIES LTD	BROKER/DEALER	
420.	VETIVAL TRUSTEE LTD	TRUSTEE	
421.	W.O CAPITAL LTD	CORPORATE INVESTMENT ADVISER	
422.	WEMA BANK PLC	RECEIVING BANKER, FMDQ OTC DEALER	

423.	WSTC FINANCIAL SERVICES LTD	BROKER/DEALER, ISSUING HOUSE, FUND/PORTFOLIO MANAGER	
424.	XCELLON CAPITAL ADVISORS LTD	CORPORATE INVESTMENT ADVISER	
425.	STANBIC IBTC VENTURES LTD	VENTURE CAPITAL MANAGER	
426.	ZENITH CAPITAL LTD	ISSUING HOUSE	
427.	ZENITH INTERNATIONAL BANK PLC	RECEIVING BANKER	
428.	ZENITH SECURITIES LTD	BROKER/DEALER	
429.	ZENITH TRUSTEE LTD	TRUSTEE	

2. LIST OF CAPITAL MARKET CONSULTANTS/EXPERTS

S/N	FIRM	FUNCTION
1.	A&E LAW PARTNERSHIP LTD	SOLICITOR
2.	A. A. AKWIWU & CO	SOLICITOR
3.	A. ADEGOKE & CO.	SOLICITOR
4.	A.A. DINA & CO	REPORTING ACCOUNTANT
5.	A.A.E PROFESSIONAL SERVICES	REPORTING ACCOUNTANT
6.	A.B. SULU-GAMBARI & CO	SOLICITOR
7.	A.O.ORU & CO.	SOLICITOR
8.	A.T ABULKADIR & CO.	ESTATE SURVEYORS & VALUERS
9.	A.U. MUSTAPHA & CO.	SOLICITOR
10.	AAC PRACTICE	AUDITORS
11.	AADUM & COMPANY	ESTATE SURVEYOR
12.	ABATA SAMUEL CHIA & CO	REPORTING ACCOUNTANT
13.	ABAX OOSA PROFESSIONALS	REPORTING ACCOUNTANT
14.	ABAYOMI DOSUNMU & CO.	REPORTING ACCOUNTANT
15.	ABDULAI TAIWO & CO.	SOLICITOR
16.	ABDULKERIM KADIRI & CO	REPORTING ACCOUNTANT

17.	ABDULLAHI IBRAHIM & CO.	SOLICITOR
18.	ABDULLAHI YAHAYA & CO	SOLICITOR
19.	ABDULRAHEEM OLANIYI & CO.	REPORTING ACCOUNTANT
20.	ABFR & CO.	SOLICITOR
21.	ABIMBOLA ODUSANYA & CO	REPORTING ACCOUNTANT
22.	ABIOLA LAWAL & CO	REPORTING ACCOUNTANT
23.	ABRAHAM & CO	SOLICITOR
24.	ABUGU & CO	SOLICITOR
25.	ACHILE CHAMBERS	SOLICITOR
26.	ACHO OCHONMA & ASSOCIATE	SOLICITOR
27.	ACTRA CHAMBERS	SOLICITOR
28.	ADEBAYO AYOADE & CO	REPORTING ACCOUNTANT
29.	ADEBAYO OSHO & CO	SOLICITOR
30.	ADEBOLA ONIBALUSI & CO	SOLICITOR
31.	ADEBOLA SOBANJO & CO.	REPORTING ACCOUNTANT
32.	ADEBOWALE OLATEJU & CO	REPORTING ACCOUNTANT
33.	ADEDEJI & OWOTOMO	SOLICITOR
34.	ADEDOYIN ADEYEMI & CO	SOLICITOR
35.	ADEFARASIN ADIO SAKA & CO	SOLICITOR
36.	ADEJUMO, EKISOLA & EZEANI	SOLICITOR
37.	ADEKUNLE ALI & CO	REPORTING ACCOUNTANT
38.	ADEKUNLE OMOTOLA & CO	SOLICITOR
39.	ADENEKAN, DOSUMU & AKINRIN	SOLICITOR
40.	ADENIJI KAZEEM & CO	SOLICITOR
41.	ADEPETUN, CAXTON-MARTINS, AGBOR & SEGUN	SOLICITOR
42.	ADESANYA & AKINSANYA	SOLICITOR
43.	ADESOKAN & ADESOKAN	SOLICITOR
44.	ADEWALE ADESOKAN & CO.	SOLICITOR
45.	ADEWOLE SULEIMAN & CO.	SOLICITOR
46.	ADEWUYI ADETUNJI & CO.	REPORTING ACCOUNTANT
47.	ADEYINKA GBEGUDU & CO	REPORTING ACCOUNTANT
48.	ADROIT LEX & CO.	SOLICITOR
49.	ADVOCAAT & ASSOCIATES	SOLICITOR
50.	AELEX PARTNERS	SOLICITOR
51.	AGABI, SHINABA, OGON & CO	SOLICITOR
52.	AGBO ABEL & CO	REPORTING ACCOUNTANT
53.	AHMED BAWA & CO	REPORTING ACCOUNTANT
54.	AHMED UWAIIS & CO.	SOLICITOR
55.	AHMED ZAKARI & CO.	REPORTING ACCOUNTANT

56.	AINA, BLANKSON & CO.	SOLICITOR
57.	AITENORIA OKOJIE & CO.	SOLICITOR
58.	AJUMOGOBIA & OKEKE	SOLICITOR
59.	AJUNWA & CO	SOLICITOR
60.	AKANBI & WIGWE	SOLICITOR
61.	AKIN OLAWORE & CO.	ESTATE SURVEYORS & VALUERS
62.	AKINDELANO LEGAL PRACTITIONERS	SOLICITOR
63.	AKINLAWON & AJOMO	SOLICITOR
64.	AKINTUNDE WILLIAMS & CO	SOLICITOR
65.	AKINWUNMI & BUSARI	SOLICITOR
66.	AKOREDE ADISA & CO	REPORTING ACCOUNTANT
67.	ALADE ABANIWONDA & PARTNERS	REPORTING ACCOUNTANT
68.	ALADE AGBABIAKA & CO	SOLICITOR
69.	ALATTA, NZEWI & CO	REPORTING ACCOUNTANT
70.	ALLENS ALOZIE E. & CO	REPORTING ACCOUNTANT
71.	ALLIANCE LAW FIRM	SOLICITOR
72.	ALLIANCE LEGAL	SOLICITOR
73.	ALOPA AWOMOLO & CO.	REPORTING ACCOUNTANT
74.	ALUKO & OYEBODE	SOLICITOR
75.	AMAECHE & AMAECHE	SOLICITOR
76.	AMINU IBRAHIM & CO.	REPORTING ACCOUNTANT
77.	ANDREW ONEJEME & ASSOCIATES	SOLICITOR
78.	ANDY IGBOEKWE & CO	SOLICITOR
79.	ANENI DAIRO & CO	REPORTING ACCOUNTANT
80.	ANGELA ALIM & CO	SOLICITOR
81.	ANTHONY ONONYE & CO.	REPORTING ACCOUNTANT
82.	ANU ESO & CO.	SOLICITOR
83.	ANYIAM-OSIGWE & CO	SOLICITOR
84.	ASSOCIATED ATTORNEYS	SOLICITOR
85.	ASUQUO & ASUQUO	SOLICITOR
86.	ATACOFF ADVISORY SERVICES	REPORTING ACCOUNTANT
87.	AUSTEN PETERS & CO.	SOLICITOR
88.	AYI & ASSOCIATES	SOLICITOR
89.	AYODEJI ODU & CO	SOLICITOR
90.	AYODELE AKINTUNDE & CO	SOLICITOR
91.	AYODELE OLUGBENGA & CO	SOLICITOR
92.	B. B. DAN HABU & CO.	SOLICITOR
93.	B. I. D EZEUGU & ASSOCIATES	SOLICITOR
94.	BABABODE OSUNKOYA & CO	REPORTING ACCOUNTANT

95.	BABAJIDE KOKU & CO.	SOLICITOR
96.	BABATUNDE ADEJUWON & CO.	SOLICITOR
97.	BABATUNDE ADEOYE & CO	SOLICITOR
98.	BABATUNDE ADEYEMO & CO.	REPORTING ACCOUNTANT
99.	BABATUNDE K. OGALA & CO	SOLICITOR
100.	BABATUNDE SOBAMOWO & CO	REPORTING ACCOUNTANT
101.	BABINGTON ASHAYE & CO	AUDITOR, REPORTING ACCOUNTANT
102.	BADEWOLE & CO.	SOLICITOR
103.	BADRU OLAOGUN & CO.	SOLICITOR
104.	BAHAMAS CHAMBERS	SOLICITOR
105.	BAKER TILLY NIG	AUDITOR, REPORTING ACCOUNTANT
106.	BAMIDELE A. AIKU & CO.	SOLICITOR
107.	BANWO & IGHODALO	SOLICITOR
108.	BAYO ARIKAWA & COB	REPORTING ACCOUNTANT
109.	BAYO OJO & CO.	SOLICITOR
110.	BAYO OSIPITAN & CO.	SOLICITOR
111.	BBC PROFESSIONALS	REPORTING ACCOUNTANT
112.	BDO PROFESSIONAL SERVICES. FORMALLY	REPORTING ACCOUNTANT
113.	BEN ONUORA & CO.	SOLICITOR
114.	BENCHMAC & INEC	SOLICITOR
115.	BIODUN AKIN AINA & CO.	SOLICITOR
116.	BIYI DUROJAIYE & CO	SOLICITOR
117.	BOLA AJIBOLA & CO.	SOLICITOR
118.	BOLA OLOTU & CO	SOLICITOR
119.	BOLA SADIPE & CO.	REPORTING ACCOUNTANT
120.	BOLANLE BABALAKIN & CO.	SOLICITOR

121.	BONAJO BADEJO & CO.	SOLICITOR
122.	BROOKE CHAMBERS	SOLICITOR
123.	C. O. TOYIN-PINHEIRO & CO	SOLICITOR
124.	CHARLES MUSA & CO.	SOLICITOR
125.	CHIEF AFE BABALOLA & CO.	SOLICITOR
126.	CHIEF DR. KOLE ABAYOMI CHAMBERS	SOLICITOR
127.	CHIJI OKOLI & ASSOCIATES	SOLICITOR
128.	CHIKWEM CHAMBERS C.V.C. IHEKWEAZU & CO.	SOLICITOR
129.	CHRIS ABUGO & CO.	SOLICITOR
130.	CHRIS O. OKUNOWO & CO	SOLICITOR
131.	CHRIS OGUNBANJO & CO.	SOLICITOR
132.	CHUMA ANOSIKE & CO.	SOLICITOR
133.	CHURCH FIELDS SOLICITORS	SOLICITOR
134.	CITIPOINT CHAMBERS	SOLICITOR
135.	CITY PARTNERS	SOLICITOR
136.	CONSOLEX LEGAL PRACTITIONERS	SOLICITOR
137.	COPLEY PARTNERS	SOLICITOR
138.	COUNTRY CHAMBERS	SOLICITOR
139.	COUSINS & CO	REPORTING ACCOUNTANT
140.	CROSSWROCK LAW	SOLICITOR
141.	D. I. KEKEMEKE & CO.	SOLICITOR
142.	D.D. DODO & CO	SOLICITOR
143.	DAFE & DAFE	SOLICITOR
144.	DAMA AFABOR & CO	SOLICITOR

145.	DAPO AKINOSUN & CO.	SOLICITOR
146.	DAVID M. MANDO & CO.	SOLICITOR
147.	DAVID ODIWO & CO	REPORTING ACCOUNTANT
148.	DEINDE ODUNSANYA & CO	REPORTING ACCOUNTANT
149.	DELAW CHAMBERS	SOLICITOR
150.	DELE DINA & CO.	REPORTING ACCOUNTANT
151.	DELE ODUNOWO & CO	REPORTING ACCOUNTANT
152.	DELE OLUFON & CO.	REPORTING ACCOUNTANT
153.	DELE OTITOJU & CO.	AUDITOR, REPORTING ACCOUNTANT
154.	DEMOLA ADETOLA & CO.	ESTATE SURVEYORS & VALUERS
155.	DETAIL COMMERCIAL SOLICITORS	SOLICITOR
156.	DIKKO & MAHMOUD	SOLICITOR
157.	DIPO OKPESEYI & COMPANY	SOLICITOR
158.	DIRAN ONIGBOGI & CO	REPORTING ACCOUNTANT
159.	DIYA FATIMILEHIN & CO.	ESTATE VALUERS
160.	DOROTHY UFOT & CO.	SOLICITOR
161.	DOYIN OWOLABI & CO	REPORTING ACCOUNTANT
162.	DOYIN RHODES-VIVOUR & CO.	SOLICITOR
163.	DR. PAUL C. OBIANASCO & CO	SOLICITOR
164.	DR. T. C. OSANAKPO & CO.	SOLICITOR
165.	E. E. OGBORU & ASSOCIATES	SOLICITOR
166.	E. OSOKA & CO	SOLICITOR
167.	E. S. O. ONWIONOKO & CO	REPORTING ACCOUNTANT
168.	EBELE EGBARIN & ASSOCIATES	SOLICITOR

169.	EBENEZER MALOMO & CO	REPORTING ACCOUNTANT
170.	EC. NWAFOR & COMPANY	REPORTING ACCOUNTANT
171.	EDDY ETTE & CO	REPORTING ACCOUNTANT
172.	EDITH N. NNACHETA & CO	SOLICITOR
173.	EDWARD EKIYOR& CO	SOLICITOR
174.	EGHOSA TUNDE-ONI & CO	REPORTING ACCOUNTANT
175.	EGUNJOB I ADEGBITE & CO.	REPORTING ACCOUNTANT
176.	E-LAW & CO	SOLICITOR
177.	EL-SHADDAI CHAMBERS	SOLICITOR
178.	EMEKA ETIABA & CO.	SOLICITOR
179.	EMEKA IFEZULIKE & CO	REPORTING ACCOUNTANT
180.	EMMA DIBIA & ASSICOATES	SOLICITOR
181.	EMMA UGWOKE & ASSOCIATES	ESTATE SURVEYORS & VALUERS
182.	EMMANUEL ADEYEMO OGUNLOWO & CO.	REPORTING ACCOUNTANT
183.	EMMANUEL EDOH & CO.	ESTATE SURVEYORS & VALUERS
184.	ENITAN & OKOYE	SOLICITOR
185.	EQUITY & TRUST CHAMBERS	SOLICITOR
186.	ERIC OJI & CO.	SOLICITOR
187.	ERNEST & YOUNG	REPORTING ACCOUNTANT
188.	ESSIEN & ESSIEN	SOLICITOR
189.	ETONYE & ETONYE	SOLICITOR
190.	EXCELLEX SOLICITORS	SOLICITOR
191.	F. O. AKINRELE & CO.	SOLICITOR
192.	F. O. FAGBOHUNGBE & CO.	SOLICITOR

193.	F. O. KILANI & CO	SOLICITOR
194.	F. O. OFFIA & CO	SOLICITOR
195.	FALODUN ADEWUNMI ADESANYA & CO	REPORTING ACCOUNTANT
196.	FARINDE OLATEJU & CO	AUDITOR, REPORTING ACCOUNTANT
197.	FEMI ALEMEDE & CO	SOLICITOR
198.	FEMI OKUNNU & CO	SOLICITOR
199.	FEMI OYEKOLA & CO.	SOLICITOR
200.	FEMI SUNMONU & ASSOCIATES	SOLICITOR
201.	FIDELIS ODITAH & COMPANY	SOLICITOR
202.	FOUNDATION CHAMBERS	SOLICITOR
203.	FRANCIS EFFANGA & CO	SOLICITOR
204.	FUNMI ADEYEMI & CO	SOLICITOR
205.	FUNSHO OWOYEMI & CO.	REPORTING ACCOUNTANT
206.	G. C. ANYAFULU & ASSOCIATES	SOLICITOR
207.	G. E. ESENE & CO	SOLICITOR
208.	G. ELIAS & CO.	SOLICITOR
209.	G. O. EZE & CO.	SOLICITOR
210.	G.E OSAGIE & CO.	REPORTING ACCOUNTANT
211.	G.M. IBRU & CO	SOLICITOR
212.	GAB-ANNA CHAMBERS	SOLICITOR
213.	GABE FASOTO & CO.	REPORTING ACCOUNTANT
214.	GAJI & ASSOCIATES	SOLICITOR
215.	GAMBO MUSA DAN-MUSA & CO	SOLICITOR
216.	GBADEBO-SMITH & CO.	SOLICITOR

217.	GBENGA BADEJO & CO	REPORTING ACCOUNTANT
218.	GBENGA BIOBAKU & CO	SOLICITOR
219.	GBENGA ODUSOLA & CO.	SOLICITOR
220.	GBENGA OJEKUNLE & ASSOCIATES	SOLICITOR
221.	GBOYEGA EDU & CO	SOLICITOR
222.	GEORGE ANDREWS & PARTNERS	REPORTING ACCOUNTANT
223.	GEORGE ETOMI & PARTNERS	SOLICITOR
224.	GEORGE IKOLI & OKAGBUE	SOLICITOR
225.	GERARD KUFO & CO.	REPORTING ACCOUNTANT
226.	GIWA OSAGIE & CO.	SOLICITOR
227.	GIWA OSAGIE DFK & CO.	REPORTING ACCOUNTANT
228.	GLADSTONE KUKOYI & CO.	REPORTING ACCOUNTANT
229.	GLOBAL JURIS CONSULTING	SOLICITOR
230.	GODWIN RICHARD	SOLICITOR
231.	GREENFIELD LEGAL PRACTITIONERS	SOLICITOR
232.	GREENFIELDS	SOLICITOR
233.	H. O. DAVIES & CO	SOLICITOR
234.	H.MICHAEL & CO.	SOLICITOR
235.	HAMZAT SUBAIR & CO	REPORTING ACCOUNTANT
236.	HARUNA SOBA & ASSOCIATES	SOLICITOR
237.	HARUNA YAHAYA & CO.	REPORTING ACCOUNTANT
238.	HDA AUDIT	REPORTING ACCOUNTANT
239.	HENRY OMORAGBON & CO	REPORTING ACCOUNTANT
240.	HENRY YOUNG & CO	REPORTING ACCOUNTANT

241.	HERMON [LEGAL PRACTITIONERS]	SOLICITOR
242.	HLB Z. O. OSOSANYA & CO.	REPORTING ACCOUNTANT
243.	HOUSE OF LAWS	SOLICITOR
244.	I. L. SAMBO & CO	SOLICITOR
245.	IBINYE BUOWARI-BROWN & CO	SOLICITOR
246.	IBRAHIM-NOCA & ASSOCIATES	SOLICITOR
247.	IDEH PATRICK LAWRENCE	SOLICITOR
248.	IDOWU SOFOLA & CO.	SOLICITOR
249.	IGBODE BABS & CO	REPORTING ACCOUNTANT
250.	IGHODALO, IGHODALO & CO.	REPORTING ACCOUNTANT
251.	IJEBOR & IJEBOR	REPORTING ACCOUNTANT
252.	IJEWERE & CO.	REPORTING ACCOUNTANT
253.	IKEJI & CO	REPORTING ACCOUNTANT
254.	IKEYI & ARIFAYAN	SOLICITOR
255.	ILIAS HARUNA YAMAH & CO	SOLICITOR
256.	INYANG NYONG & CO.	REPORTING ACCOUNTANT
257.	ISAMA ISAMA & CO	REPORTING ACCOUNTANT
258.	ITA ENANG ASSOCIATES	SOLICITOR
259.	IWUBA IFEDIORA & ASSOCIATES	ESTATE VALUERS
260.	J. A. ADEJUNWON & CO	REPORTING ACCOUNTANT
261.	J. E. BALA & CO	REPORTING ACCOUNTANT
262.	J. K. GADZAMA & CO	SOLICITOR
263.	J. K. RANDLE & CO.	REPORTING ACCOUNTANT
264.	J. O. ABASS & CO	SOLICITOR

265.	J.U.K. IGWE'S CHAMBERS	SOLICITOR
266.	JACKSON ETTI & EDU	SOLICITOR
267.	JAIYE AGORO SALAMI & CO.	SOLICITOR
268.	JERRY AKPAN & CO.	SOLICITOR
269.	JIDE TAIWO & CO.	ESTATE VALUERS
270.	JIMMY AKPAN & CO.	REPORTING ACCOUNTANT
271.	JOE AKHIGBE & ASSOCIATES	ESTATE SURVEYORS & VALUERS
272.	JOHN EDO AITEREBHE & CO.	REPORTING ACCOUNTANT
273.	JOHN YAKUBU & CO	SOLICITOR
274.	JOSEPH NWOBIKE & CO	SOLICITOR
275.	JUBRIL & CO.	REPORTING ACCOUNTANT
276.	KACHI OKPARA & CO.	ESTATE SURVEYORS & VALUERS
277.	KAYODE & CO	SOLICITOR
278.	KAYODE SOFOLA & ASSOCIATES	SOLICITOR
279.	KB & COMPANY	SOLICITOR
280.	KEHINDE A. O. SIMPSON & CO.	SOLICITOR
281.	KEN AHIA & ASSOCIATES	SOLICITOR
282.	KENNAH & ASSOCIATES	SOLICITOR
283.	KOLA AWODEIN & CO.	SOLICITOR
284.	KOLE OLUWAJANA & CO.	SOLICITOR
285.	KOYA & KUTI SOLICITORS	SOLICITOR
286.	KUNLE OSHINAIKE & CO.	REPORTING ACCOUNTANT
287.	KUSAMOTU AND KUSAMOTU	SOLICITORS
288.	LADI AJOSE ADEOGUN & CO.	SOLICITOR

289.	LAMILO CHAMBERS	SOLICITOR
290.	LAMPEJO SOLICITORS & CO.	SOLICITOR
291.	LATEEF ADEGBITE & CO.	SOLICITOR
292.	LATEEF O. FAGBEMI & CO.	SOLICITOR
293.	LAW ALLIANZ	SOLICITOR
294.	LAWFIELDS & ASSOCIATES	SOLICITOR
295.	LAWRENCE EDOSA ERHABOR & CO.	SOLICITOR
296.	LAYI BABATUNDE & CO	SOLICITOR
297.	LAYONU OYELEKE & OKWUDIAFOR	SOLICITOR
298.	LEGAL RESOURCES ALLIANCE	SOLICITOR
299.	LEGAL X-RAYS & CO	SOLICITOR
300.	LEXX & SOPHY	SOLIITORS
301.	LIBRA LAW OFFICE	SOLICITOR
302.	LILIAN ESIRI & CO.	SOLICITOR
303.	LOLA OYEYEMI & CO	SOLICITOR
304.	LPC SOLICITORS	SOLICITOR
305.	M. A ALAWODE & CO	AUDITOR, REPORTING ACCOUNTANT
306.	M. B. KANGIWA & ASSOCIATES	SOLICITOR
307.	M. E. ESONANJOR & CO.	SOLICITOR
308.	M. J. PARTNERSHIP	SOLICITOR
309.	M.A. BANIRE & ASSOCIATES	SOLICITOR
310.	MA'AJI & CO.	REPORTING ACCOUNTANT
311.	MACAULAY OKOTIE & CO	REPORTING ACCOUNTANT
312.	MADU MELU & CO.	REPORTING ACCOUNTANT

313.	MADUMERE & MADUMERE	SOLICITOR
314.	MAGNUS EKWUNIFE & CO	REPORTING ACCOUNTANT
315.	MARINE PARTNERS	SOLICITOR
316.	MARK ANTHONY & CO.	SOLICITOR
317.	MARRIOT SOLICITORS	SOLICITOR
318.	MATRIX SOLICITORS	SOLICITOR
319.	MBANUGO UDENZE & CO	SOLICITOR
320.	MELVINE & CO	SOLICITOR
321.	MICHAEL NWACHUKWU & CO	REPORTING ACCOUNTANT
322.	MIKE MOGHALU & CO	SOLICITOR
323.	MOHAMMED ATTEH & CO	SOLICITOR
324.	MOHAMMED MOHAMMED & CO.	SOLICITOR
325.	MOKUOLU RUBENS & CO.	REPORTING ACCOUNTANT
326.	MOSES DURODOLA & CO.	REPORTING ACCOUNTANT
327.	MOSHOD SHEHU & ASSOCIATES	SOLICITOR
328.	MU-ALLAHYIDI & CO.	REPORTING ACCOUNTANT
329.	MUHTARI DANGANA & CO.	REPORTING ACCOUNTANT
330.	MUSA YAKUBU & CO	SOLICITOR
331.	N. O. ATEWOGBOYE & CO.	SOLICITOR
332.	NASIR SALAU & CO.	SOLICITOR
333.	NDOMA-EGBA, EBIRI & CO.	SOLICITOR
334.	NIYI OLOPADE & CO	SOLICITOR
335.	NIYI OSHINUBI & ASSOCIATES	SOLICITOR
336.	NMARKWE & ASSOCIATES	SOLICITOR

337.	NNAMDI OKWUADIGBO & CO	REPORTING ACCOUNTANT
338.	NNAMDI OYEKA & CO.	REPORTING ACCOUNTANT
339.	NNENNA EJEKAM ASSOCIATES	SOLICITOR
340.	NOAH & CO	SOLICITOR
341.	NOSA OKUNGBOWA & CO	ESTATE VALUERS
342.	NWANKWO-IKWUETO LAW FIRM	SOLICITOR
343.	O. EDODO, THORPES & ASSOCIATES	SOLICITOR
344.	O. J. ONOJA & ASSOCIATES	SOLICITOR
345.	O. S. EPHRAIM OLUWANUGA & CO.	SOLICITOR
346.	OBINNA AJOKU & CO	SOLICITOR
347.	OBLA & CO.	SOLICITOR
348.	ODEH, EDOKPOLO & ASSOCIATES	SOLICITOR
349.	ODUBUMI SOLARIN & CO.	REPORTING ACCOUNTANT
350.	ODUJINRIN & ADEFULU	SOLICITOR
351.	OFOEGBU U. S. & CO	SOLICITOR
352.	OGBULAFOR & CO	SOLICITOR
353.	OJIKE OKECHUKWU & CO.	REPORTING ACCOUNTANT
354.	OKUNADE OLORUNDARE & CO	SOLICITOR
355.	OLABISI FAYOMBO & CO	REPORTING ACCOUNTANT
356.	OLABODE AKANDE& CO	REPORTING ACCOUNTANT
357.	OLADAPO SOKOYA & CO.	SOLICITOR
358.	OLADIPO ELIAS & ASSOCIATES	SOLICITOR
359.	OLADIPO OLASOPE & CO	SOLICITOR
360.	OLADIPO OPALEKE & CO.	REPORTING ACCOUNTANT

361.	OLAJIDE & ASSOCIATES NIGERIA	REPORTING ACCOUNTANT
362.	OLAJIDE OYEWOLE & CO.	SOLICITOR
363.	OLAKUNLE AGBEBI & CO	SOLICITOR
364.	OLALEKAN YUSUF & CO.	SOLICITOR
365.	OLANIWUN AJAYI & CO.	SOLICITOR
366.	OLAOLU OLABIMTAN & CO	AUDITOR, REPORTING ACCOUNTANT
367.	OLATUNJI ASEKUN & CO	REPORTING ACCOUNTANT
368.	OLATUNJI SOFOWORA	SOLICITOR
369.	OLAWOYIN & OLAWOYIN	SOLICITOR
370.	OLISA AGBAKOBA & ASSOCIATES	SOLICITOR
371.	OLOLADE & CO.	SOLICITOR
372.	OLORIEGBE & CO.	SOLICITOR
373.	OLUBAMIJI ESHO & CO	REPORTING ACCOUNTANT
374.	OLUFELA SOKENU & ASSOCIATES	REPORTING ACCOUNTANT
375.	OLUMIDE SOFOWORA'S CHAMBERS	SOLICITOR
376.	OLUMIDE, PASE & CO	REPORTING ACCOUNTANT
377.	OLUMUYIWA ADUROJA & CO.	SOLICITOR
378.	OLURANTI FASERU & CO.	REPORTING ACCOUNTANT
379.	OLUROTIMI IBRAHIM & CO	REPORTING ACCOUNTANT
380.	OLUROTIMI WILLIAMS & CO.	SOLICITOR
381.	OLUSHOLA ADEKANOLA & CO	REPORTING ACCOUNTANT & INVESTMENT ADVISERS
382.	OLUTAYO ADENEKAN & CO.	REPORTING ACCOUNTANT
383.	OLUTAYO OBADINA & CO	REPORTING ACCOUNTANT
384.	OLUYOMI OLAWORE & CO.	SOLICITOR

385.	OMOGOROYE OKIN POPOOLA & CO	REPORTING ACCOUNTANT
386.	OMORUYI AFE & CO	SOLICITOR
387.	OMOWOLE TIJANI & CO.	SOLICITOR
388.	ONYEMA OSUEKE & CO	REPORTING ACCOUNTANT
389.	OPONE JOHNSON & COMPANY.	AUDITOR, REPORTING ACCOUNTANT
390.	OR&C AUDIT	REPORTING ACCOUNTANT
391.	ORACLE & CO	SOLICITOR
392.	OSAMMOR, OTIONO & CO.	SOLICITOR
393.	OSARETIN GIWA-OSAGIE & CO.	SOLICITOR
394.	OSITA ABOLOMA & ASSOCIATES	SOLICITOR
395.	OTUNOLA ADEBAYO & CO.	REPORTING ACCOUNTANT
396.	OWOYELE SONTAN & COY	REPORTING ACCOUNTANT
397.	OYAGBOLA CHAMBERS	SOLICITOR
398.	OYELAMI SOETAN ADELEKE & CO.	REPORTING ACCOUNTANT
399.	P. G. U. MADU & ASSOCIATES	SOLICITOR
400.	PAC SOLICITORS.	SOLICITOR
401.	PANNELL KERR FORSTER-PKF	REPORTING ACCOUNTANT
402.	PARKER RANDALL OFFOR.	REPORTING ACCOUNTANT
403.	PARTNERS CLB	SOLICITOR
404.	PAT ONUKWULI & CO	ESTATE VALUERS
405.	PAUL AKINDELE ADEBIMPE &CO	REPORTING ACCOUNTANT
406.	PAUL C. ANANABA & CO	SOLICITOR
407.	PAUL USORO & CO	SOLICITOR
408.	PEDABO AUDIT SERVICES	REPORTING ACCOUNTANT

409.	PEMBROKE CHAMBERS	SOLICITOR
410.	PERCHSTONE & GRAEYS (P&G)	SOLICITOR
411.	PETER OLIVER & CO	REPORTING ACCOUNTANT
412.	PETER OSALOR & CO.	REPORTING ACCOUNTANT
413.	PHILIP NDUBUISI UMEH & CO.	SOLICITOR
414.	PRICEWATERHOUSE COOPERS	REPORTING ACCOUNTANT
415.	PRINCIPLES LAW PARTNERSHIP	SOLICITOR
416.	PROJURIS (LAWYERS)	SOLICITOR
417.	PUNUKA ATTORNEYS & SOLICITORS	SOLICITOR
418.	R. O. KHALIDSON & PARTNERS	SOLICITOR
419.	REGAL & PARTNERS	SOLICITORS
420.	REMI OYEKOLA & CO	REPORTING ACCOUNTANT
421.	REVELATION PARTNERS	SOLICITOR
422.	RICKEY TARFA & CO	SOLICITOR
423.	ROCKVILLE & CO	SOLICITOR
424.	ROSEWATER PARTNERS.	REPORTING ACCOUNTANT
425.	ROTIMI OMOTOSHO & ASSOCIATES	REPORTING ACCOUNTANT
426.	ROTIMI SANNI & CO.	SOLICITOR
427.	ROUQ & COMPANY	SOLICITOR
428.	ROYAL HERITAGE	SOLICITOR
429.	S. A. NWAKOHU & ASSOCIATES	SOLICITOR
430.	S. ALHASSAN & CO.	SOLICITOR
431.	S. BOLAJI KOYA & CO	REPORTING ACCOUNTANT
432.	S. E. ARUWA & CO	SOLICITOR

433.	S. P. A. AJIBADE & CO.	SOLICITOR
434.	SADA IDRIS & CO.	REPORTING ACCOUNTANT
435.	SA'ID SANUSI & CO	SOLICITOR
436.	SALAMI & SALAMI	SOLICITOR
437.	SAM OYEMADE & CO	REPORTING ACCOUNTANT
438.	SAMUEL ADEBAYO ADETIFA & CO	REPORTING ACCOUNTANT
439.	SANNI, SOLESI & CO	SOLICITOR
440.	SEFTON FROSS	SOLICITOR
441.	SEGUN OYEBOLA & CO	REPORTING ACCOUNTANT
442.	SHAIBU ABDULLAHI OMATA & CO	REPORTING ACCOUNTANT
443.	SHINKAFI KUSAMOTU, OLOJO & CO (LEGAL PRACTITIONERS)	SOLICITOR
444.	SIAO PARTNERS	REPORTING ACCOUNTANT
445.	SIJI SOETAN & CO.	SOLICITOR
446.	SIMMONS COOPER PARTNERS	SOLICITOR
447.	SOFOWORA & CO	REPORTING ACCOUNTANT
448.	SOFUNDE, OSAKWE, OGUNDIPE & BELGORE	SOLICITOR
449.	SOLA AKINYEDE & CO	SOLICITOR
450.	SOLA OYETAYO & CO.	REPORTING ACCOUNTANT
451.	SOLO AKUMA & ASSOCIATES	SOLICITOR
452.	SOLOLA & AKPANA	SOLICITOR
453.	SOLOMON EWUGA & ASSOCIATE	SOLICITOR
454.	SONUGA GBADAMOSI & CO	REPORTING ACCOUNTANT
455.	SOPRINYE BELL-GAM & ASSOCIATES	SOLICITOR
456.	SOWER & MESSUARIUS SOLICITORS	SOLICITOR

457.	SPIROPOULOS, ADIELE OKPARA & CO.	REPORTING ACCOUNTANT
458.	STERLING PARTNERSHIP	SOLICITOR
459.	STEVE ADEHI & CO	SOLICITOR
460.	STREAMSOWERS & KOHN	SOLICITOR
461.	SULAIMON & CO.	REPORTING ACCOUNTANT
462.	SULE ADEKILE OLAWIN & CO	REPORTING ACCOUNTANT
463.	SULEIMAN ABDULKADIR & CO	SOLICITOR
464.	SULEYMAN CONSULTING LTD	SOLICITOR,
465.	SUNNY OKON & CO.	REPORTING ACCOUNTANT
466.	SUPO ATI-JOHN & CO.	SOLICITOR
467.	T. C. MBANEFO & CO.	SOLICITOR
468.	T. J. ONOMIGBO OKPOKO & CO.	SOLICITOR
469.	TAC PROFESSIONAL SERVICES	REPORTING ACCOUNTANT
470.	TAIWO ADEOLUWA & ASSOCIATE	SOLICITOR
471.	TAIWO AJALA & CO.	SOLICITOR
472.	TAIWO O. EGERTON-SHYNGLE & CO.	SOLICITOR
473.	TARABA INVESTMENT & PROPERTIES LTD	FLOOR BROKER, FLOOR TRADER /COMMODITY POOL OPERATOR
474.	TAYO TIWO & CO	SOLICITOR
475.	TEMPLARS BARISTERS & SOLICITORS	SOLICITOR
476.	THE CAMPBELL LAW FIRM	SOLICITOR
477.	THE CITY LAW ASSOCIATES	SOLICITOR
478.	THE LAW CREST & CO	SOLICITOR
479.	THE LAW UNION	SOLICITOR
480.	THE LAWSMITHS	SOLICITOR

481.	THE METROPOLE PRACTICE	SOLICITOR
482.	THE METROPOLITAN LAW FIRM	SOLICITOR
483.	THE NEW PRACTICE SOLICITORS	SOLICITOR
484.	THE ZENITH LAW FIRM	SOLICITOR
485.	THOMPSON AIYEGUNLE & CO	REPORTING ACCOUNTANT
486.	TOKUNBO ORIMOBİ LP	SOLICITOR
487.	TOM HALIM & CO.	SOLICITOR
488.	TOPE ADEBAYO & CO	SOLICITOR
489.	TOPE KUYORO & CO.	AUDITOR, REPORTING ACCOUNTANT
490.	TOYIN LAWORE & CO	SOLICITOR
491.	TOYIN ONI & CO	SOLICITOR
492.	TOYIN POPOOLA & CO	REPORTING ACCOUNTANT
493.	TSEDAQAH ATTORNEYS	SOLICITOR
494.	TUNDE WILLIAMS & CO.	REPORTING ACCOUNTANT
495.	TUNJI BRAITHWAITE & CO	SOLICITOR
496.	TUNJI OLOGBON PARTNERSHIP	ESTATE VALUERS
497.	UACN PROPERTY DEVELOPMENT COMPANY PLC	PROPERTY MANAGER
498.	UBOSI ELEH & CO	ESTATE VALUERS
499.	UDO UDOMA & BELLO-OSAGIE	SOLICITOR
500.	UDOCHI IHEANACHO PARTNERSHIP	SOLICITOR
501.	UDOETUK & ASSOCIATES	ESTATE SURVEYORS & VALUERS
502.	UDOM & UDOM	SOLICITOR
503.	UGBOAJA MARTINS & CO.	REPORTING ACCOUNTANT
504.	UMAR IMHANOBE & CO	SOLICITOR

505.	UNA & ASSOCIATES	ESTATE VALUERS
506.	UNIGWE & CO	ESTATE VALUERS
507.	UWAZURIKE & ASSOCIATES	SOLICITOR
508.	UWENSUYI EDOSOMWAN & CO.	SOLICITOR
509.	VATAD SOLICITORS	SOLICITOR
510.	VENTURE CAPITAL PARTNER LTD.	SOLICITOR
511.	VERITAS HOPEFIELD	SOLICITOR
512.	VICTOR C. GWAM & CO	SOLICITOR
513.	VICTOR DIKE & CO	REPORTING ACCOUNTANT
514.	VICTOR TUKURA & CO	SOLICITOR
515.	VINCENT AHWI & CO	REPORTING ACCOUNTANT
516.	WALI-UWAIS & CO.	SOLICITOR
517.	WOLE OLUFON & CO	SOLICITOR
518.	Y. B. KIRFI & CO	SOLICITOR
519.	Y.C. MAIKYAU & CO	SOLICITOR
520.	YAKUBU A. H. RUBA & CO.	SOLICITOR
521.	YAKUBU MAIKASUWA & CO.	SOLICITOR
522.	YUNUS SHOKOYA & CO	REPORTING ACCOUNTANT
523.	YUSUF D. JENGWE & CO	SOLICITOR
524.	YUSUF O. ALI & CO	SOLICITOR
525.	ZEAL-FIRSTFRUITS CHAMBERS	SOLICITOR
526.	ZIK CHUKA OBI & CO.	SOLICITOR

3. LIST OF SELF REGULATORY ORGANIZATIONS (SROs)

S/N	ORGANIZATION	FUNCTION
1.	AFEX COMMODITIES EXCHANGE LTD	COMMODITIES EXCHANGE
2.	CENTRAL SECURITIES CLEARING SYSTEM PLC	DEPOSITORY, SETTLEMENT & CLEARING
3.	FMDQ OTC PLC	SECURITIES EXCHANGE
4.	NASD PLC	SECURITIES EXCHANGE
5.	NIGERIAN COMMIDITIES EXCHANGE	COMMODITIES EXCHANGE
6.	THE NIGERIAN STOCK EXCHANGE	SECURITIES EXCHANGE