



## 2026 APPROVED FIRM APPLICATIONS AS AT 2026-06-27 10:35PM

Name	Category	Partners
3A CPA LLP	C	CPA Abdulsamad Ahmed Ali (P/2162) CPA Adan Abdo Jarso (P/2319) CPA Ali Abubakar Mohamed (P/2514)
A. K. WACHIRA & ASSOCIATES	C	CPA Wachira Amos Karangi (P/1308)
A.H.S and Associates	C	CPA Shunu Adan Haji (P/2880)
A.M. Karoki & Associates	C	CPA Amos Mwangi Karoki (P/1877)
A.S.Omar & Company	C	CPA Omar Abdulhalim Said (P/1256)
AAC KENYA LLP	C	FCCA Aboo Abdulwahid Mohamed Haji (P/325) CPA Zulfiquarali Shamsudeen Aboo (P/1704) CPA Saima Abdulwahid Aboo (P/168)
Aam Resources	C	CPA Chalishazar Mihir Kirtikant (P/1068)
ABABSY & ASSOCIATES LLP	C	FCCA Abdihafid Abdullahi Yarow (P/1943) CPA James O. Opore (P/2769)
ABBEY & ASSOCIATES	C	CPA Ibrahim Issack Abdirahman (P/2929)
Abdulbasid & Associates	C	CPA Abdulbasid Sheikh Ahmed (P/2042)
ABDULHALIM AHMED DAWOOD CONSULTING CERTIFIED PUBLIC ACCOUNTANT	C	CPA Dawood Abdul Halim Ahmed (P/2452)
Abdulhamid and Company	C	CPA Hamid Athman Ibrahim (P/1788)
ABRAHAM AND ASSOCIATES	C	CPA Abraham Waweru Mwangi (P/2682)
Abuogi & Associates	C	CPA Abuogi Samson Ochieng (P/2327)
ACCMAX GLOBAL ACCOUNTANTS	M	CPA Aloyo Sammy (M/0094)
ACCUTAX & ASSOCIATES CPA	C	CPA Elmi Mohamed Ali (P/2904)
ACE ASSOCIATES	C	CPA Salyani Ahmed Yusuf (P/1476) CPA Mamdani Mohamed Afzal Bashir (P/2404) CPA Musani Bilal Aslam Mohamed (P/2780) CPA Mohammed Mohamed Yusuf Salyani (P/2806)
Achayo M and Associates	C	CPA Achayo Mollen Adhiambo (P/2342)
Achibo & Associates	C	CPA Achibo William (P/2960)
ACUTE AUDITORS	C	CPA Muui Simon Kimani (P/2427)
AD LIMINA CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Alphonse Okong'o Ogotu (P/2337)

Adamjee Auditors	C	CPA Adamjee Mohsin Turabali (P/2607)
Adera Gongga & Associates	C	CPA Gongga Mathews Adera (P/2685)
ADOJI ANANGWE AND CO	C	CPA Anangwe Humphrey Adoji (P/1563)
Afrek & Associates	C	CPA Amboka Francis Ondeko (P/2281)
AGAKI & AGAKI ASSOCIATES	C	CPA Nyanumba Kennedy Agaki (P/2897)
AGGREY AND COMPANY	C	CPA Ochieng' Barack Aggrey Obungu (P/699)
AGORO AND ASSOCIATES	C	CPA Linus Otieno Agoro (P/2225)
AHILLES & ASSOCIATES	T	CPA Kisiah Hilles Atonya (T/0051)
Ainsley & Partners CPA	C	CPA Nyaga Francis Njagi (P/2586)
AKEYO & ASSOCIATES	M	CPA Akeyo Collins Odhiambo (M/0150)
ALARCON CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Alarcon Kepha Mataya (P/2431) CPA Brian Bob (T/0040)
ALBA & ASSOCIATES LLP	C	CPA Ali Abdalla Abdi (P/2358) FCPA Hussein Hassan Ali (P/2570)
Alen Kan & Associates	C	CPA Alex Njuguna Kariuki (P/1910)
ALEONS ADVISORY LLP	C	CPA Aleri John Pope (P/2770) CPA Vincent Ongera Onsomu (T/0049)
Alexanna LLP	C	CPA Odero Ephraim Alcott (P/2479) CPA Catherine Webure Shisia (P/2985)
ALFRED AND PARTNERS	C	CPA Mutisya Alfred Nthiwa (P/2361)
ALINAS FINANCIAL SOLUTIONS CONSULTANTS	C	CPA Linas Kiboi Kuria (P/2495)
ALKAM AND MULILA LLP	C	CPA Nguu Alex Kamukwa (P/1651) CPA Mulila Anthony Mbuvi (P/1897)
Allardyne consulting	M	CPA Kephur Kuria Gachucha (M/0157)
ALVNORD CONSULTANTS	M	CPA Nthanga Fidelis Kyalo (M/133)
AMAL AUDIT & TAX	C	CPA Mohamud Afi Abdi (P/2421)
AMARIATI AND ASSOCIATES	C	CPA Amariati Stanley Nandwa (P/2366)
AMBALE OGOT AND COMPANY LLP	C	FCPA Fredrick Ambale Mugwang'a (P/1956) CPA Adhiambo Margaret (P/2783) CPA Wycliffe Kipkirui Korir (M/0158)
Ambuso N.E & Associates	C	CPA Nabakwe Elisha Ambuso (P/2720)
AMG KENYA	C	CPA George Munga Amolo (P/2067)
AML Associates	C	CPA Lukale Aggrey Moyi (P/1640)
Amrutha Hood & Associates	C	CPA Rao Amrutha Eshwar (P/2948)
ANAND P. THACKER & COMPANY	C	CPA Thacker Anand Pratap (P/1169)
ANANT BHATT LLP	C	CPA Kamal Anantroy Bhatt (P/2435) CPA Kinyae Daniel Mumo (P/2262)

Anchinga and Associates	C	CPA Anchinga Peter Nyamondo (P/1426)
ANTHONY MWANGI & ASSOCIATES	C	CPA Anthony Mwangi Mwaura (P/2881)
Antony and Company	C	CPA Anthony Munialo Lwangu (P/2285)
Antony Scotts & Associates	C	CPA Njama Antony Wanjohi (P/2900)
ANYIMU JM & PARTNERS	C	CPA Anyimu Jared Momanyi (P/2940)
Arap Kese & Associates	C	FCPA Arap Kese Charles Kiplagat (P/767)
Arichum Consulting	M	CPA Joseph Wambugu Muchira (M/0095)
ARKTIC CONSULTING	C	CPA Riungu Antony Kirimi (P/2432)
ARM AND ASSOCIATES	C	CPA Alfred Muthomi Kiura (P/2696)
ARTHUR CONSULTING ASSOCIATES	C	CPA Athur Abdulahi Dakane (P/2351)
ARTICSON AND ASSOCIATES	C	CPA Articson Kieti Maweu (P/1813)
ARUN BHATT & CO	C	CPA Bhatt Neekita Arunkumar (P/1337)
ASHVIN RANPARA & CO	C	CPA Ranpara Ashvin Ramuniklal (P/934) CPA Shah Amritlal Asit (P/983) CPA Ranpara Daksha Ramniklal (P/2457)
ASSUREPOINT & ASSOCIATES	C	CPA Anthony Njenga Njogu (P/2975)
Asteric Audit Services	A	CPA Ngare John (A/009)
ATHMAN ERREY & CO	C	CPA Errey Said Omar Athman (P/1032)
Athman Nabahany & Co.	C	CPA Athman Athman Ahmed (P/1286)
ATLAS ASSOCIATES LLP	C	CPA Kimani John (P/2407) CPA Mwangi Moses Ndegwa (P/2786)
Auditec Consulting	C	CPA Ngima Miriam Mumbi (P/2728)
AURA AND COMPANY	C	CPA Aura Joshua Ayusa (P/2858)
AVINASH SHAH BHATTI & ASSOCIATES	C	CPA Bhatti Shabir Ahmed (P/1160)
AY ADAN & IBRAHIM LLP	C	CPA Abdi Mohamednur Ibrahim (P/2605) CPA Abdullahi Yussuf Adan (P/2578)
AYUNGA ONYANCHA AND ASSOCIATES	C	CPA Ayunga Calvin Onyancha (P/2394)
B C Patel and company	C	CPA Ameer Chalisehar (P/1119) CPA Keval Ramesh Haria (P/1952)
B M Patel - Under Interim Manager	C	CPA Wangalwa Sophia Mwihi (P/2030)
B. M Mugo & Associates	C	CPA Mugo Bernard Maina (P/2917)
B. N. Magondu & Associates	C	CPA Magondu Bernard Nyaga (P/2224)
B.K.WAMBUA & ASSOCIATES	C	CPA Wambua Benjamin Kyenze (P/2326)
BACE PARTNERS LLP	C	CPA Kirwa Bethwel Cheruiyot (P/2242) CPA Korir Amos Kimutai (P/2350) CPA Kimurgor Evans (P/2599)

BAKER TILLY	C	CPA Madhav Sudhir Bhandari (P/1213) CPA Bhandari Rishi Sudhir (P/2216) CPA Dr. John Mucheru Muhia (P/1854) CPA Merali Mahmud Pyarali Kassamali (P/533)
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BAKRANI & COMPANY	C	CPA Bakrani Akhtar Afzal (P/2746)
BARASA OKECHI & COMPANY	C	CPA Barasa Evans Laurents (P/2194)
Barefoot Accounting Services	C	CPA Samuel Wathika Mwaura (P/2087)
Barmao & Company	C	CPA Barmao John Kiptum (P/468)
BASHIR GARANE & ASSOCIATES CERTIFIED PUBLIC ACCOUNTANT	C	CPA Garane Bashir Mohamed (P/2519)
BASIL DOYLE & ASSOCIATES	C	CPA Nyagisera Basilianus Doyle Mor (P/1279)
BCATA COMPANY & ASSOCIATES	C	CPA Ongode Benson Ojango (P/2710)
BDO East Africa Kenya	C	CPA Clifford Chung Kee Chong Ah Chip (P/1964) CPA Justin Musyoki Wambua (P/2018) CPA Wandahi Kennedy Kamau (P/2557) CPA Mokia Douglas Justus (P/2565) CPA Macharia Peris Muthoni (P/2779)
BEEMKAY & COMPANY CPA (K)	C	CPA Muoki Katunge Benjamin (P/2054)
BELL ASSOCIATES	C	CPA Komen Patrick Cheruiyot (P/1010)
BELL-MOUNT & ASSOCIATES	C	CPA Muru Stephen Kabubo (P/2400) CPA Maureen Wangari (P/2197)
Bellwick Africa LLP	C	CPA Kyalo Paul Mutangili (P/2517) CPA David Njoroge Muriu (P/2529)
BENARD ASSOCIATES	C	CPA Ngigi Benard Gitau (P/1580)
BENCONSULT & ASSOCIATES	C	CPA Otieno Beneah Ochieng (P/1434)
Benim & Associates LLP	C	CPA Muendo Benjamin Iseu (P/2052) CPA Omondi Everlyne Apondi (P/2396)
BENKIM ASSOCIATES	C	CPA Mutua Benjamin Kioko (P/1549) CPA Munyao Peter Muindi (P/2835)
BENSON AND ASSOCIATES	C	CPA Bosire Benson Orina (P/951)
BERKY ACCOUNTING FIRM	M	CPA Kyuthi Bernard Ngutu (M/0130)
BERMA ACCOUNTANTS	C	CPA Bernard Amalemba Busena (P/1793)
BERNARD MULANDI AND COMPANY	C	CPA Mulandi Bernard Mulinge (P/1826)
BernardFrank	C	CPA Benard Ochieng Omollo (P/2072)
BETHWEL KIRUGA & ASSOCIATES	C	CPA Bethwel Kabebe Kiruga (P/2573)
Bhari & Associates	C	CPA Bhari Kamaljeet Singh (P/1078)
BHATT SHAH AND COMPANY	C	CPA Bhatt Jagdishchandra Jayantila (P/274)
Bican Partners	C	CPA Nzioki Ian Nthia (P/2803)

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Bik & Associates CPA	M	CPA Anaclet Biket Okumu (M/0088)
BIKEDI MUSUYA&ASSOCIATES	C	CPA Andrew Bikedi Musuya (P/2851)
Billsmithi & Company	C	CPA Wanjohi Bill Mithi (P/770)
Biticha & Associates	C	CPA Aori Isaac Biticha (P/2397)
BITTA AND ASSOCIATES	C	CPA Bitta Lawrence Oduor (P/858)
BOB SILIKHE & ASSOCIATES	C	CPA Robert Silikhe Simiyu Wanjala (P/2653)
Bon P Lincoln & Partners	C	CPA Ndung'u Boniface Muita (P/2911)
Bon&Drew Associates	C	FCPA Olick Risper Awuor (P/2496) CPA Langat Kimutai Andrew (P/2310) CPA Ochiaga Wyckliffe Omondi (P/2483) FCPA Hesbon Oyieko Omollo (P/1852) CPA Malombo Harvey Trevor (T/0054)
BONIFACE AND KEIL AUDITORS(CPAK)	C	CPA Mwangi Bonface Macharia (P/2664)
BOSIRE ONGERI & CO	C	CPA Jephiter Onyari Bosire (P/1853)
BOSIRE PAUL OMBUKI &ASSOCIATES	C	CPA Paul Ombuki Bosire (P/1805)
BREVIH CONSULTANTS	M	CPA Ben Kipngetich Samoei (M/0155)
Brian Forensics LLP	C	CPA Onyango Brian Omondi (P/2836) CPA Otieno Maureen Atieno (P/2882)
Bridgehouse Certified Public Accountants	C	CPA Gitau John Ngunjiri (P/2494)
BUTT AND ASSOCIATES	C	CPA Owanga Joseph Ombita (P/630)
BW MURIUKI & ASSOCIATES	C	CPA Muriuki Benson Waithaka (P/2957)
C.M MAINGI & COMPANY	C	CPA Maingi Charles Mutuku (P/1559)
CALEB NDOLO & ASSOCIATES	C	CPA Gaduve Ndolo Caleb (P/2040)
Calistus & co. consultants	C	CPA Waswa Calistus Wekesa (P/1628)
CARR STANYER GITAU & CO.	C	CPA Gitau Charles R (P/723)
CARSONS FINANCIALS	C	CPA Cheruiyot Caleb Kimutai (P/2602)
CATHERINE MWANGI & ASSOCIATE	C	CPA Mwangi Catherine Wangui (P/1047)
CE Onyango & Associates	C	CPA Onyango Clement Edward (P/2672)
Celerity Associates LLP	C	CPA Mangi Nyantika (P/2854) CPA Mutua Felix Muthui (P/2647)
Centiq Associates	C	CPA Henry Peter Gathogo Kimani (P/1968)
CHANDARIA, SHAH & ASSOCIATES LLP	C	CPA Sohin Bharat Shah (P/2831) CPA Maina Martin Mwangi (P/2841) CPA Kisembe Abraham Wawire (M/0105)
CHANDO ADVISORY	C	CPA Chando Mudzo Botani (P/2077)
CHARLES JOSHUA AND ASSOCIATES	C	CPA Nyoike Charles Mwangi (P/1898)

Charles Kabuthu (CK) & Partners LLP	C	CPA Charles Muchemi kabuthu (P/2236) CPA Angelicah Wanjiku Ndungu (P/2383)
Charles&Co	C	CPA Cheruiyot Charles Kibii (P/1330)
CHARTAFAI LIMITED LIABILITY PARTNERSHIP	C	CPA Mwangi James Njeru (P/2198) CPA Vincent Kipkoech Kirui (P/2864)
CHENGE GIKONYO ASSOCIATES	C	CPA Hezekiah Cheng'e Gikonyo (P/1951)
CHENGECHA & ASSOCIATES	T	CPA Kimani Joseph Chengecha (T/0009)
Chengoni and Company	C	CPA Chengoni Jimmy Shadrack (P/1360)
Cheror Lagat & Associates	C	CPA Alfred Kiprotich Lagat (P/1934)
Chibolesk & Associates	C	CPA Chibole Simon Koko Ouna (P/2391)
CHIVELI & ASSOCIATES	C	CPA Wasike Herbert Chiveli (P/1485)
CHRISMA J. & ASSOCIATES	M	CPA Christine Mawia Julius (M/0118)
CHRISTINE RICHARDS CONSULTING	C	CPA Mburu Christine Wambui (P/2809)
Chumo and Associates	C	CPA Arap Chumo William Busiene (P/820)
Ciugu and Associates	C	FCPA Ciugu Charles Mugo (P/1025)
CKM and Associates	C	CPA Maina Cyprian Kimunge (P/2886)
CLEVAPOLLO & ASSOCIATES	C	CPA Apollo Cleveland Ochieng (P/2365)
Clyde and Associates	C	CPA Clyde Atsango Mutsotso (P/1623) CPA Makhuga Kevin Maganga (P/2629) CPA Mwololo Maingi (P/2759) CPA Patrick Obura Okata (P/2140)
CN ROIT & ASSOCIATES	M	CPA Toroitich Nicodemus Chelelgo (M/0069)
CODE ASSOCIATES	A	CPA Odero Chrispin Okinyi (A/004)
COLLINS ONGALO & COMPANY	C	CPA Ongalo Collins Oduong' (P/2844)
COMPUTAX CONSULTING	C	CPA Mukima Samuel Gachuki (P/2839)
CONSULT DICTUM	C	CPA Kasimu Alfonse Mua (P/2707)
COSTA LUIS & CO	C	CPA Da costa Luis Orlando M (P/894)
CPA ABDI MOHAMUD AND ASSOCIATES	C	CPA Abdi Mohamud Aden (P/2791)
CPA Guto Julius Moenga Davis	C	CPA Guto Julius Moenga Davis (P/1609)
CPJ & Associates	C	FCPA Mwatu Julius Waita (P/1328) CPA Ndegwa Crispus David Mwangi (P/1327)
Crowe COR LLP	C	CPA Ooro Cephas Ongubo (P/943) CPA Bholm Ahmed Ibrahim (A/007)
Crowe Erastus & Co.	C	FCPA Omolo Erastus Kwaka (P/1164) CPA Odera Donald Mark (P/1121) CPA Misheck Mwirigi Thurania (P/1972) CPA Nyaboga Rahab Kerubo (P/1789) CPA Ugango Francis (P/2227)

CRYSTAL GROWTH AUDITORS CONSULT CPAK	C	CPA King'ori Joseph Githu (P/2630)
Cyprian & Company	C	CPA Cyprian Kinoti M'muriungi (P/2246)
CYRUS & COMPANY	C	CPA Cyrus Githinji Macharia (P/1701)
D K Wambua & Associates	C	CPA Dennis Wambua Kimanzi (P/1675)
D. OBUNGU & ASSOCIATES	C	CPA Obungu Dixon Odhiambo (P/1757)
D.K AUDITORS & CO.	C	CPA Kamau David Ng'ang'a (P/2875)
D.K Waweru & Associates	C	CPA Waweru David Kinyua (P/117)
D.M.KIIRU AUDITORS & PARTNERS- CPA (K)	A	CPA Matu David Kiiru (A/0026)
DALEXA & ELPHONY ASSOCIATES	C	CPA Owuor Charles Okeyo (P/2548)
DAMBALA&ASSOCIATES	C	CPA Dambala Yohana Abudo (P/2717)
Dan & Anderson associates	C	CPA Ndungu Peter Mungai (P/1492)
Dan & Associates	C	CPA Swai Victoria Dora (P/551)
DANIEL .K. SIGILAI AUDIT AND ASSURANCE	C	CPA Sigilai Daniel Kiplangat (P/2950)
Daniel & Simon Associates	C	CPA Mwangi Simon Ndei (P/1495) CPA Daniel Mwaura Nyaga (P/1639)
DANIEL AND DANIELS CO.	C	CPA Daniel Patrick Musungu (P/1825) CPA Johnstone Jeddidah Syokau (P/2463)
Daniel&Associates (CPAK)	C	CPA Daniel Nguti Kiiro (P/2621)
DAVELLA LLP	C	CPA Rosebella Oloo Okoth (P/2380) CPA Wanyama David Wanyonyi (P/2634) CPA Sitati Olando (P/2012)
DAVEN DAVID AND ASSOCIATES	C	CPA Njoroge David Ngugi (P/2727)
DAVID AND ASSOCIATES	C	CPA Onguka David (P/1896)
DAVID BUSINESS ADVISORY	C	CPA Nyaga Robert David (P/2887)
David Consultants (CPA K)	M	CPA Kimani David (M/0085)
Deloitte & Touche LLP	C	FCPA Muraya Anne Nyambura (P/1697) CPA Freda Kagwiria Mitambo (P/2174) CPA Okwiri Fredrick George Odhiambo (P/1699) FCPA Fredrick Aloo (P/1537) CPA Wanjiku David Waweru (P/2204) CPA Iqbal Pyarali Karim (P/1895) CPA Nguka Patricia Ndunge Seroney (P/2434) CPA Wahogo Bernadette Wanjiku (P/1698) CPA Mbogho Doreen Maguwa (P/1702) CPA Odhiambo Fredrick Omondi (P/2200) CPA Mureithi James Wachira (P/2834) CPA Maureen Mwhaki Kamau (P/2412) CPA Michael Kiprotich A. Chumo (A/0027)
Delyde Adera & Company LLP	C	CPA Adera Oliver Charles (P/1396) CPA Jackson Ochieng Omondi (P/2680)

DENNIS PAUL & ASSOCIATES	C	CPA Dennis Paul Ireri (P/1925)
Dennykins & Associates	A	CPA Mutitu Dennis Maina (A/0013)
Denriks Advisory CPA	M	CPA Ombeta Denis Oriki (M/0146)
Deogratias and Associates	C	CPA Abuga Zacchaeus Baptist Mugoya (P/1566)
Dhanoa Associates	C	CPA Manvir Singh Dhanoa (P/1817)
DHULIA & CO	C	CPA Dhulia Lalitkumar Navalchand (P/768)
Dickson Mwangangi and associates CPA	C	CPA Mwinzi Dickson Mwangangi (P/2645)
DKCHOI & Associates	C	CPA Kenya David Choi (P/2426)
DM OKEYO AND ASSOCIATES	C	CPA Mouko Duke Okeyo (P/2325)
DMC ASSOCIATES	C	CPA Mwangi Danson Macharia (P/1135) CPA Njuguna Samuel Kahiga (P/2265)
DMG PETER AND ASSOCIATES	C	CPA Githigia Dominic Mirie (P/1851) CPA Mwangi Edward Waithaka (P/2762)
DMK MUATHE AND ASSOCIATES	C	CPA Daniel Muthama Muathe (P/1600)
DNM & Associates	C	CPA Munyua David Njogu (P/2020)
DOJY & ASSOCIATES	C	CPA Doreen Munyiva Muthuka (P/2299)
Domitax Consulting	C	CPA Mulinge Timothy Mweu (P/2668)
Dommusa Business Consultants	C	CPA Mwangangi Dominic Musa (P/2484)
DON & ASSOCIATES	C	CPA Denis Ombiro Nyambati (P/2878)
Dorte and Associates	M	CPA Dorothy Chepkoech (M/0116)
DREW & RICK ASSOCIATES LIMITED LIABILITY PARTNERSHIP	C	CPA Hon. Fredrick Wafula Wanyonyi (P/2830) CPA Mulogoli Andrew Makaku (P/2941)
DTM & ASSOCIATES	C	CPA Mathenge Douglas Thoithi (P/1893)
Duncan & Associates	C	CPA Mwangi Duncan Munyasi (P/2154)
E.W Wangila & Associates	C	CPA Wangila Edwin Wekesa (P/2332)
Eadoli & Company Certified Public Accountants	M	CPA Adoli Emmanuel (M/0029)
EAM CONSULTING	C	CPA Elias Aguta Mochiemo (P/2485)
Earnest Advisory	C	CPA Ibrahim Adow Abdi (P/2532)
Easterbrook Martin & Company	C	CPA Mbiti Martin Mumo (P/2057)
Easyplus Auditors & Associates	C	CPA Muhuyu Peter Gichuru (P/2823)
EBMOOZ GLOBAL ADVISORS	C	CPA Cyprian Ang'awa Oluoch (P/2095)
EBRAHIM MULLA & COMPANY	C	CPA Hussein Zakirali Abdulhussein (P/2113)
Ebrahimjee & Mutai Advisory LLP	C	CPA Weldon Cheruiyot Mutai (P/1835) CPA Ebrahimjee Murtaza Abbas (P/2405)
Echessa and Company	C	CPA Valentine Echessa Onyango (P/1784)

ECM Consulting Group,LLP	C	CPA Monari Enock Nyanhoga (P/2213) CPA Maubi Collins Ongeru (P/2575)
Edgeworth Consulting	C	CPA Maina David Kirethi (P/2587)
Edin & Associates	C	CPA Edin Ibrahim Adan (P/2691)
EDWARD DANCAN & ASSOCIATES	C	CPA Mwangi Edward Chege (P/2229)
Edwin Associates	C	CPA Omino Edwin Owiti (P/753)
Edwin Wachira & Associates	C	CPA Njurai Edwin Wachira (P/2714)
EJ & Associates LLP	C	CPA Enock Omwenga Ombworo (P/2679) CPA Maranga Jared Nchogu (P/2589)
EKV & Associates	C	CPA Kakai Evans (P/1545)
Elentic LLP	C	CPA Irungu Wilson Kamau (T/0017) CPA Wanjiru David Karumba (P/2801)
ELIJAH & CO ASSOCIATES	C	CPA Mwangi Elijah Gitumbu (P/1601) CPA Peter Wanjau Mbiu (P/1892)
ELITE AUDITORS - CPA (K)	A	CPA Kisavi Kelvin Mutuku (A/0014)
ElitePro CPA & Associates .	C	CPA Apaka Benard Oigo (P/2765)
ELMER & ASSOCIATES	C	CPA Njuguna Geoffrey Kariuki (P/2725)
ELTAX CONSULTANTS	T	CPA Kipsang Eliab Koskei (T/0027)
EM & Associates LLP	C	CPA Eric Muriithi (P/2189) CPA Kinuthia Ernest Muru (P/2261)
EM MBITIRU & ASSOCIATES	T	CPA Muigai Erastus Mbitiru (T/0033)
EMERALD ASSOCIATES	C	CPA Musyoki Benard Mutunga (P/2610)
Eminent Business Nexus Associates	C	CPA Muiruri Frashier Nduta (P/2928)
EMK & Associates	C	CPA Mbogori Eric Kinoti (P/2289)
EMMA NURU & ASSOCIATES	C	CPA Katana Emmaline Nuru (P/2947)
ENJ EAST AFRICA LLP	C	CPA Kosgei Edmond Kipronoh (P/2558) CPA Jeremiah Mutai (P/2459)
Enos Auch & Associates Consulting	C	CPA Enos Otieno Auch (P/2678)
Epiphany Certified Public Accountants	M	CPA Apat John Bosco Otieno (M/0039)
Epitome Tax Consultants	T	CPA Mutie Nicholas Muema (T/0048)
ERICK AJUANG' & ASSOCIATES	C	CPA Onyuka Erick Omondi (P/2556)
ERICK ONDICHO & ASSOCIATES	C	CPA Ondicho Erick Onyanha (P/2276)
ERNEST & ASSOCIATES LLP	C	CPA Muriu Ernest Muguku (P/1584) CPA Mose Consolata Moraa (M/0091)

ERNST & YOUNG LLP	C	CPA Nancy Mweru Muhoya (P/2158) CPA Atinda Churchill Ochieng (P/1425) CPA Gichuhi Allan Kihara (P/1899) FCPA Francis Ndirangu Munyua Kamau (P/2106) CPA Nyakoe Tom Onduko (P/2283) CPA Kirathe Christopher Ndirangu (P/2369) CPA Nannyomo Hadijah (P/2490) CPA Mugisha Denis (P/2773) CPA Biwott Manasses Kiplagat (P/2982)
ESANI & ASSOCIATES	C	CPA Stephen Gituhia Kimani (P/1676) CPA Muriuki Moses Peterson Gitari (P/1645) CPA Simon Munyugi Gichuki (P/2632)
ESHWAR RAO & ASSOCIATES	C	CPA Paresh Pradyuman Upadhyay (P/1786) CPA Rao Eshwar Rao Dashrath (P/1506)
Esther and Associates	C	CPA Rono Esther Chepkorir (P/1043)
ESTHER WAMALWA & ASSOCIATES	M	CPA Wamalwa Esther Nasibwondi (M/0115)
EUNICE NJUGUNA AND COMPANY	C	CPA Eunice Wanjiru Njuguna (P/1888)
Eunice Philip and Associates	C	CPA Eunice Norma Akoth Ouko (P/2144) CPA Steven Onyango Lombo (P/2268)
Eusebio Isaac and associates	C	CPA Eusebio Isaac Wachira Munene (P/1785)
EVANS WASIKE & COMPANY	T	CPA Wakhungu Evans Wasike (T/0002)
EXIS EAST AFRICA CONSULTING LLP	C	CPA Nicholas Njuguna James (P/1945) CPA Gaita Agnes Waruguru (P/2952)
F.Mumo Associates	C	CPA Simon Francis Mumo (P/2910)
Falmas Consulting	C	CPA David Muthoka Masavu (P/2953)
FEKAN HOWELL LLP	C	CPA Kariuki Felix Wamai (P/2526) CPA Mwirigi Patrick Kwagara (P/2137) CPA Kathiari Nicholas (P/2523)
Felix Mumo & Co	C	CPA Mumo Felix Nthusa (P/1499)
Fesken Consulting	M	CPA Festus Ndetema Musyoki (M/0101)
FH Consulting LLP	C	CPA Fridah Nkirote (P/2223) CPA Francis Njuguna Mungai (P/2530)
FINE ACCOUNTING SERVICES LLP	C	CPA Chege Joseph Macharia (P/1555) CPA Kariuki Marion Wambui (P/2390)
Fintax Associates	C	CPA Ahmed Abdikadir Ahmed (P/2513)
Fitzgerald & Associates	C	CPA FitzGerald Otieno Oyoo (P/1722)
Five Elements Advisory	C	CPA Simant Prakash (P/2065)
FloDave Gichuhi Associates Limited Liability Partnership	C	CPA Florence Wangui Gichuhi (P/2274) CPA Muthomi Amos Kaaria (P/2654)
FNJ & Associates	C	CPA Njiru Francis Waweru (P/2692)

Fortera Africa LLP	C	CPA Pasquale Mwenda Matogi (P/2497) CPA Okoyo Gabriel Owino (P/2989)
Forvis Mazars LLP	C	FCPA Evanson Ng'ang'a Thuo (P/2146) CPA Karungu Alphonse Kamuyu (P/856) FCPA Gathuto Charles Githinji (P/1231) CPA Lucymary Njeri Kagwi (P/1740) CPA Ann Wambui Gathegu (A/0017) FCPA Koimburi Owen Njenga (P/445)
FRANCIS KAGIRI & ASSOCIATES	C	CPA Kagiri Francis Kimani (P/2420)
Francis Kieti & Associates	C	CPA Mutunga Francis Kieti (P/1508)
Francis Simiyu Associates	C	CPA Simiyu Benjamin Makhanu (P/2279)
Fred M & Associates	C	CPA Ontiti Fred Matongo (P/2428)
FUAD RASHID & CO.	C	CPA Fuad Rashid Kale (P/2388)
G G Gitau & Associates	C	CPA Gilbert Githagui Gitau (P/1989)
G.G.Sheikh And Company	C	CPA Zafferhusein Gulamali Sheikh (P/1186)
G.K NAHASHON & COMPANY	C	CPA Nahashon Kiarie Gitau (P/2833)
G.K.Koech & Associates	C	CPA Koech Gilbert Kipkirui (P/2501)
G.S. PATEL & COMPANY	C	CPA Patrick Kinyua Njeru (P/1916)
G.W. Joseph & Company	C	CPA Wang'ombe Joseph Gitonga (P/1402) CPA John Ndungu George (P/1723)
GABIL TAX CONSULTANTS	T	CPA Oluoch John Onden'g (T/0052)
Gabriel and Company	C	CPA Juma Gabriel Sila (P/2721)
GACHANGA AND ASSOCIATES	C	CPA Mungai John Gachanga (P/711)
Gachanja Ngari & Associates	C	CPA Ngari Joseph Gachanja (P/2439)
GACHAU MAINA & COMPANY	C	CPA Gachau Jackson Maina (P/1393)
Gachini Muchiri & Company	C	CPA Karia David Muchiri (P/2467)
Gachuhi Njuguna & Company	C	CPA Njuguna Martin Gachuhi (P/2663)
GAD WEKESA & ASSOCIATES	C	CPA Wekesa Phaniel Gad (P/946)
Gade Associates	C	CPA Benard Kichakuri Mutua (P/1889) CPA Dennis Korir Kimutai (P/2017)
Gakere Mbuthia & Company	C	CPA Mbuthia Gakere Maina (P/2073)
GAKOI & ASSOCIATES	C	CPA Thuo Jidlaph Gakoi (P/832)
Gatheru Mahinda & associates	C	CPA Christian Gatheru Mahinda (P/2335)
GATHIA MWANGI & ASSOCIATES CPA(K)	T	CPA Gathia Samwel Mwangi (T/0026)
GATHIMA KIMUNYI & ASSOCIATES	C	CPA Peter Gathima Kimunyi (P/2248)
Gathura Nduati & Co	C	CPA Nduati James Gathura (P/1051)
GATIMU & CO	C	CPA Ngendo Abeid Gatimu (P/1483)

GATUNE & ASSOCIATES	C	CPA Peter Gatune (P/2007)
GAVEL GROW ASSOCIATES	C	CPA Ochanda Joseph Odero (P/2988)
Geal and Associates LLP	C	CPA Gedi Mohamud Mohamed (P/2751) CPA Alinoor Mohamed Ali (P/2270)
GEARR GEOFFREY & ASSOCIATES	C	CPA Muraguri Geoffrey Maina (P/2715)
Gemal & Company	C	FCPA Georgina Maria Malombe (P/2015) CPA Leona Chepkorir (P/1946)
Geoffe & Associates LLP	C	CPA Kamau Geoffrey (P/1477) CPA Robert Kamau Mbugua (P/1872)
Geoffrey Gitau & Co	C	CPA Geoffrey Ng'ang'a Gitau (P/1833)
GEOFIN CONSULTING	C	CPA Ngugi George Mbui (P/2958)
George Heho & Associates	C	CPA Kimotho George Heho (P/2590)
GEORGE M NJUGUNA & ASSOCIATES	C	CPA Njuguna George Mbugua (P/2655)
GEORGE MENDI & ASSOCIATES	C	CPA Mendi George Njoroge (P/2890)
George Mutua & Associates CPA	M	CPA Mutua George Muthama (M/0036)
GETANGE ASSOCIATES	M	CPA Josiah Mokandu Getange (M/0038)
Gichohi Irungu & Co	C	CPA Gichohi Joseph Irungu (P/1522)
GICHURU GATHU & ASSOCIATES	C	CPA Gathu Patrick Joseph Gichuru (P/255)
Gikunju and Company	C	CPA Gikunju Evans Murimi (P/1774)
GIKURI & ASSOCIATES	C	CPA Njuguna George Gikuri (P/2324)
GILLA AND ASSOCIATES	C	CPA Noor Ibrahim Muhammad (P/2828)
Gitau Kamau & Associates	C	CPA Kamau Reuben Gitau (P/2753)
Githere Associates & Co.	C	CPA Githere Robinson Muigai (P/979)
GITHINJI KIANA & ASSOCIATES	C	CPA Kiana Joseck Githinji (P/1509)
Githui Karia & Associates	C	CPA Moses Githui Karia (P/2550)
GITHUKU GITHATU & ASSOCIATES	C	CPA Charles Githuku Githatu (P/2616)
GITUARA AND ASSOCIATES	C	CPA Gituara Julius Murichu (P/1074)
GLA AND COMPANY ASSOCIATES	C	CPA Githutha Simon Ndungu (P/2733)
GLADCHAR ASSOCIATES	C	CPA Charles Kamau Riba (P/2567) CPA Kagicha Gladys Wanjiku (P/2566) CPA Gikima John Ng'ang'a (T/0012)
GLENCE AND PARTNERS	C	CPA Arwa Glence Odhiambo (P/2559)
GM KYALO AND ASSOCIATES	C	CPA Musau Gilbert Kyalo (P/2561)
GM MUREITHI & COMPANY AUDITORS	C	CPA Muthoni George Mureithi (P/2603)
GMC Kenya LLP	C	CPA Wangechi Anthony Mwangi (P/2392) CPA Ndung'u Benjamin Gitahi (P/2424)
GMI ASSOCIATES	C	CPA Mutonyi James Mwangi (P/2961)

GMK ACCOUNTANTS LLP	C	CPA George Wanjohi Mwangi (P/1622) CPA Paul Githui Kabia (P/1709) FCPA Gerald Kanyango Githuku (P/1624) CPA Waweru Peter Boro (P/2422)
GNM Accountants LLP	C	CPA Kinyuru Mark Gichuru (P/1452) CPA Timothy Njagi Nkonge (M/0003)
GNW & Associates	T	CPA Waweru Geoffrey Ng'ang'a (T/0035)
GOA AND ASSOCIATES	C	CPA Obiero Gladys Atieno (P/2748)
Good Edge Associates	C	CPA Ndege Antony Karimi (P/2817)
GRANDRIDGE ASSOCIATES	C	CPA Karanja John Kigoi (P/2595)
Grant Thornton LLP	C	CPA Dipesh Vinodchandra Shah (P/1729) CPA Shah Kamal Shaileshbhai (P/1102) CPA Parag Kirti Shah (P/1828) CPA Alfred Kipkoech Siele (P/1690) CPA Mwaura Samuel (P/2507) CPA Elizabeth Wanjiru Muhindi (P/2123) CPA Devani Sunilkumar Rasik (P/905) FCPA Devani Paraag Rasik (P/957) CPA Dheeraj Suvarna Umesh (P/2967) CPA Eric Gicharu Njeri (P/2931)
GROHNEYS AAA LLP	C	CPA Odondi Andrew Grohney (P/2359) CPA Wasonga Allan Moses (T/0037)
Growth Path Consultants	C	CPA Onyango Martin Omondi (P/2433)
GWETH ONGUKA & ASSOCIATES	C	CPA Andrew Ouma Onguka (P/1696)
H.K MALONGO AND ASSOCIATES	C	CPA Kakiya Hezron Malongo (P/2179)
H.W.GICHOHI & COMPANY	C	CPA Kiragu Isaac Mwangi (P/1167) FCPA Gichohi Hezekiah K Wang'ombe (P/351) CPA Kariuki Jonah Njuguna (P/1323)
HADAB & ASSOCIATES	C	CPA Rage Halima (P/2815)
HAMO & ASSOCIATES	C	CPA Haron Morang'a Motari (P/2454)
HANNINGTON & ASSOCIATES	C	CPA Oketch Anunda Hannington (P/2593)
HANVID M & ASSOCIATES	M	CPA Maina David Murigu (M/0145)
Harold Murimi & Associates	C	CPA Murimi Harold Stephen (P/2475)
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HENRY SMITH & WILSON	C	CPA Ndegwa Simon Karogi (P/1173) CPA Muturi Smith (P/1303) CPA Njathi Peter Muigai (P/1420) CPA Mutero Wilson Migwi (P/1442)
HESANGO & ASSOCIATES	C	CPA Nyakundi Henry Juma (P/676) CPA Nyakundi Samuel Agwata (P/1654)
HILKIP PARTNERS	C	CPA Rono Hillary Kiplimo (P/2826)

Hillscope Accounting Services	M	CPA Sitienei Hillary Kipkoech (M/0022)
Hisibati Consulting	M	CPA Mwangi David Ndiritu (M/0052)
HLB Cezam LLP	C	CPA Chege Christopher Mwangi (P/216) CPA Mati Benson Njiru (P/2461) CPA Kabui Simon Mwaura (P/2808)
HMA ASSOCIATES	C	CPA Aden Hassan Musa (P/2907)
Hudson & Associates	C	CPA Hudson Murithi Nguu (P/1894)
IBRAHIM & COMPANY	C	CPA Ibrahim Muhumed Mohamed (P/2219)
Ibrahim Abdikarim & Associates	A	CPA Abdikarim Ibrahim Maalim (A/0001)
IDEASANDVISIONS SOLUTIONS	C	CPA Kihika Antoninah Wanjiru (P/2641)
Ignite Afrika Associates	C	CPA Dhadialla Surinder Singh (P/76)
Ikan Accountants Limited Liability Partnership	C	CPA Katana Henry Ngala (P/2580) CPA Nzomo Judah Kimunyi (P/2515)
Ilia & Associates LLP	C	CPA Ilia John Kaloki (P/2409) CPA Kaloki Kevin (P/2509)
Imran Osman & Associate	C	CPA Imran Osman Yusuf (P/2085)
Imwene & Associates	C	CPA Imwene Davis Oyakapeli (P/2690)
Infobridge Consultancy	C	CPA Adan Abdirahman Mohamed (P/2506)
Innovus Audit and Assurance LLP	C	CPA Noorani Mohamed Wasim (P/2447) FCPA Khandwalla Farheen Mohamed A. (P/2675)
INTOUCH ASSOCIATES	C	CPA Gakuo Elijah Nderitu (P/2740)
IRERI KARURAA & COMPANY	C	CPA Karuraa Alois Ireri (P/1038)
IRUNGU MACHARIA ASSOCIATES	C	CPA Sammy Irungu Macharia (P/1815)
ISANIC & ASSOCIATES	C	CPA Mulinge Isaiah Musau (P/2473)
SIKA MAINA AND ASSOCIATES	C	CPA Joseph Wanjohi Maina (P/1834)
ISRAEL & ASSOCIATES CPA	C	CPA Clement Israel Wasike (P/2885)
J M GITAU & COMPANY	C	CPA Jesse Maina Gitau (P/1912)
J. M. GATHAIYA & CO.	C	CPA Gathaiya Joseph Macharia (P/1095)
J. MEMBA & ASSOCIATES	C	CPA John Memba Nyanumba (P/2355)
J.G Bailey And Associates	C	CPA Jimmy Njonge Githere (P/1728) CPA Simeon Khakata (P/2618)
J.M OKONDO AND COMPANY	C	CPA Okondo John Mark (P/702)
J.M. Onyancha and Associates	C	CPA Onyancha Joshua Mosoti (P/2164)
J.M.J & ASSOCIATE CPA(K)	M	CPA Juma Josephert Mukalar (M/0164)
J.N. MATHEKA & ASSOCIATES	C	CPA Jones Nzioka Matheka (P/1780)
J.NDIANGUI NGUYO AND ASSOCIATES	C	CPA Ndiang'ui Johnson Nguyo (P/1284)
JAC AND ASSOCIATES	C	CPA Ndula Jackson (P/1389)

JACDAV & ASSOCIATES	C	CPA Muchemi David Maina (P/2862)
JACK ASSOCIATES	C	CPA Muchungu Patrick Jackton (P/1804)
JACKSON WETOSI & ASSOCIATES	C	CPA Wetosi Jackson C. Wanjala (P/999)
Jacob & Associates	C	CPA Mwangi Jacob Irungu (P/2148)
JAD ACCOUNTANTS	C	CPA Gicheru Dennis Macharia (P/2360)
JAD ADVISORY	C	CPA Waweru Joseph Ndichu (P/2971)
JAIDEV NANJI & CO	C	CPA Nanji Shileen Jaintilal (P/1838)
JAM AND COMPANY CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Moochi Jacob Abere (P/2669)
James & Company Associates	C	CPA Otieno James Andako (P/1981)
James Aggrey & Associates	C	CPA Ojwang' James Aggrey (P/1309) CPA Erick Otieno Omondi (P/1840)
James Kilonzi & Associates	C	CPA James Musyoki Kilonzi (P/2218)
JAMES KIMEU AND ASSOCIATES	C	CPA Nthiwa James Kimeu (P/2437)
Jay Consulting & Associates	C	CPA Nyandieka Joash Omariba (P/2747)
JAYVIN & ASSOCIATES	C	CPA Peter Mwaura Wainaina (P/2613)
JCL ASSURANCE LLP	C	CPA Njogu John Muchiri (P/2638) CPA James Charagu Njogu (P/2872)
JEFF MWANGANGI&COMPANY	C	CPA Mwangangi Japheth Mutuku (P/2666)
Jeremiah Olwe & Associates	C	CPA Jeremiah Olwe Oliech (P/1970)
Jeremy M'kay Associates	C	CPA Kariuki Jeremiah Mugo (P/2660)
Jessie & Associates	C	CPA Patel Jitendrakumar C (P/43)
Jimmy Muchai auditors and co	C	CPA Wanjiru James Muchai (P/2598)
JK KIRUI & ASSOCIATES	C	CPA Kirui Japhet Kipngetch (P/2502)
JK Mutiso & Associates	C	CPA Kioko Joshua Mutiso (P/2524)
JKG & ASSOCIATES	C	CPA Joram Kigia Gachoka (P/2155)
JM ASSOCIATES LLP	C	CPA Macharia John Mwangi (P/2092) CPA Gordon Cohen Oito (P/2469)
JM GRANT & ASSOCIATES	C	CPA Jared Osiago Mogaka (P/2311)
JMWATI AND ASSOCIATES	C	CPA Jane Wamuyu Mwati (P/1824)
JNS & ASSOCIATES LLP	C	CPA Jayesh Himatlal Nagrecha (P/1630) CPA Malde Nidhi Avshil (P/2604)
Jobson & Company	C	CPA Mokaya Job Ayiera (P/2563)
JOE KFISHER & ASSOCIATES	C	CPA Mugo Joseph N. (P/2333)
JOE MUTURI & COMPANY	C	CPA Muturi Joseph Kibui (P/2192)
Joel Munyao and associates	C	CPA Munyao Joel Mutisya (P/2729)
JOHN CHEGE & ASSOCIATES	C	CPA Chege John Maina (P/1063)

John Cheluget & Associates	C	CPA John Kosikoh Cheluget (P/1862)
John Cumming and Company	C	FCCA Shah Bhupendra M (P/394)
John Daniel & Partners LLP	C	CPA Chege Daniel Maina (P/1444) CPA Nguri John Wanjohi (P/498)
JOHNMO & ASSOCIATES	C	CPA John Omanwa Moenga (P/2693)
JOHNS ACCOUNTANTS	C	CPA Kilonzo John Kangwana (P/2778)
Johnson Amani and Company	C	CPA Changawa Johnson Amani (P/1554)
JONATHAN KIOKO & ASSOCIATES	C	CPA Jonathan Kioko Kitavi (P/2850)
JONNELS AND COMPANY	C	CPA Muthiani Jonathan Vaita (P/588) CPA Wambua Nelson Kattoto (P/779)
JOO & Associates Consulting	C	CPA Joshua Ouma Odhuno (P/2185)
JOSEMU & ASSOCIATES	C	CPA Joseph Muriungi Rukioya (P/2334)
JOSES KIMANZI & COMPANY-CPA(K)	M	CPA Ngenga Joses Kimanzi (M/0067)
JOSIAH KYALO & ASSOCIATES	C	CPA Mutuku Josiah Kyalo (P/2608)
JOSIAH NJENGA & ASSOCIATES	C	CPA Njenga Josiah Karanja (P/1110)
Josiah Salah & Associates	C	CPA Ongaro Josiah (P/1424) CPA Salah Abdi Sheikh (P/2176)
JOWAKIROGO AND ASSOCIATES	M	CPA Njoki Daniel Kirogo (M/0160)
JP ALLIANCE & ASSOCIATES	C	CPA Chege Josphat Mwangi (P/2840)
Julie Ward and Company LLP	C	CPA Oduol Julius Onyango (P/2440) CPA Mwaloh Austine Ogada (P/2843)
JULIUS M AND ASSOCIATES	C	CPA Julius Mutuku Maweu (P/2626)
JUMA AUDITORS & CO.CONSULTANTS	C	CPA Denis Juma Odhiambo (P/2855)
JUNARD CONSULTING	C	CPA Mwangi Bernard Nduati (P/2873) CPA Joseph Julius Mwangi Muiruri (P/2141)
K & A Certified Public Accountants	C	CPA Anne Akoth Komira (P/1962)
K CHEBWAI & ASSOCIATES	C	CPA Stephen Kipleting (P/2865)
K G Steven & Associates	C	CPA Stephen Kimani Githinji (P/1929) CPA Rosemary Wanjiku Ngugi (P/2177)
K. NJOROGI & COMPANY	C	CPA Njoroge John Kibatha (P/1218)
K.M MBITHI & ASSOCIATES	C	CPA Mbithi Kelvin Mwanza (P/2964)
Kabera & Associates	C	CPA David Kabera Kariuki (P/1920)
Kabuya & Associates-CPA	C	CPA Kabuya Julius King'ori (P/1435)
Kago Kagwi & Associates	C	CPA Edwin Kago Kagwi (P/1986)
KAHORO AND ASSOCIATES	C	CPA Muthee Benson Kahoro (P/2768)
KAHURE & COMPANY	C	CPA Julius Kahure Wangechi (P/2619)

KALAMA AND ASSOCIATES LLP	C	CPA Kalama Leonard Lennox Jefa (P/1018) CPA Vincent Chirima Mbiti (P/2681)
Kamakia and Associates	C	CPA Kamakia Rugendo Kego (P/1242)
Kamau and Associates	C	CPA Peter Kamau Waithaka (P/1710)
kamaujully associates	C	CPA Julius Munene Kamau (P/1619)
KAMURUCI & ASSOCIATES	C	CPA Kamuruci Benjamin Kaburi (P/1261)
KAN CONSULTANTS SERVICES	T	CPA Stephen Musembi Kinako (T/0006)
KANGEA AND ASSOCIATES	C	FCCA Kangea Sammy Thuo (P/750)
Kangethe & Associates	C	CPA George Nduti Ngigi (P/2754)
Kanyonyo & Associates	C	CPA Stephen Kanyonyo Chege (P/1917)
KAPACEE ASSOCIATES	C	CPA Kapacee Taher Abdeali (P/2744)
KARANJA KAMANU & COMPANY	C	CPA Kamanu Edward Karanja (P/1413)
Karime kuria & Associates	C	CPA Peter Karime Kuria (P/1778)
KARIMI & ASSOCIATES	C	CPA Danson Karimi Wanjohi (P/1777)
Karimi Bundi Associates	C	CPA Karimi Reuben Bundi (P/2226)
KARINGDOM & ASSOCIATES	C	CPA Dominic Ng'ang'a Kariuki (P/2498)
KARITA AND ASSOCIATES	C	CPA Karita Mercy Wanjiru (P/2738)
Kariuki Thuo & Company	C	CPA John Thuo Kariuki (P/2233)
KAROKITWO & PARTNERS	C	CPA Muhindi Simon Karoki (P/2375)
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KAVUTHI NZIOKA & COMPANY	C	CPA Gideon Nzioka Kavuthi (P/2013)
KAXTON CERTIFIED PUBLIC ACCOUNTANTS LLP	C	CPA Machogu Vincent Mboga (P/2446) CPA Kebeno Maonga Douglas (P/2449)
KAYANDA FREDRICK AND ASSOCIATES LLP	C	CPA Willis Nyamamba Kayanda (P/2336) CPA Oyugi Fredrick Otieno (P/1647)
Keldine & Co. LLP	C	CPA Okeyo Joseph Owande (T/0022) CPA Ouko John Pevy (P/2912)
KELLY & ASSOCIATES	C	CPA Daniel Kelly Wambua (P/2308)
Kelly Mulei & Associates	C	CPA David Kelly Mulei (P/2739)
Kengat Associates	C	CPA Kariuki Kenneth Gathemba (P/2129)
KENKEVIN NAKITARE & ASSOCIATES	C	CPA Wekesa Kenkevin Nakitare (P/2504)
KENNEDY AYUKA ASSOCIATES	C	CPA Ayuka Kennedy Odhiambo (P/2656)
KEROSI NYABERA & CO	C	CPA Nyabera George Kerosi (P/2708)
Khalid & Company	C	CPA Khalid Mohamed Idris (P/672) CPA Ahluwalia Jagjit Singh (P/693)
KHASALOME CONSULTANCY	M	CPA Dr. Ongallo Thomas Acholla, PhD (M/0096)

KHOYA & COMPANY	C	CPA Odipo Martin Khoya (P/1007)
KIAGE AND ASSOCIATES	C	CPA Kiage Hassan Magiya (P/1447)
Kiarie Kangethe & Co.	C	CPA Kang'ethe Samuel Kiarie (P/2041)
KIBANDI AND ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS KENYA	C	CPA Nganga Isaac Kibandi (P/2628)
Kibe & Associates	C	CPA Kibe Samuel Ngunyi (P/1358)
Kigathi & Associates	C	CPA Kigathi George Munyui (P/443)
Kigo Njenga & Company	C	CPA Hon. Njenga Francis Kigo (P/981) CPA Wamalwa Rose Naliaka (P/2934)
KIGUNDU AND COMPANY	C	CPA Kigundu Joseph Rubaru (P/279)
Kigundu Mwangi & Associates	C	CPA Kigundu Danson Mwangi (P/1440)
KIGURU & ASSOCIATES	C	CPA Kiguru David Ng'ang'a (P/1338)
KIGWULU & ASSOCIATES	C	CPA Kigwulu Lucky Mugambi (P/2657)
KIHUNYU MUNGAI & ASSOCIATES	C	CPA Kihunyu Joyce Wanjiru (P/2329)
Kiige And Associates	C	CPA Peter Kiige Wanjiku (P/1775)
KILAKA AND ASSOCIATES AUDITORS AND CONSULTANTS FIRM	C	CPA Kilaka Patrick Gambwa (P/1880)
KILILO AND ASSOCIATES	C	CPA Kililo Mwalagho (P/780)
Kimalel Kirui and Associates	C	CPA Arap Kirui Kimalel Kipkemoi (P/722)
Kimani and Associates	C	CPA Kimani Njoroge Obadiah (P/982)
KIMANI GITAHI & ASSOCIATES	C	CPA Mwangi Mercy Wairimu (P/1422) CPA Thuo Solomon Muniu (P/2135)
KIMANI MWANGI AND ASSOCIATES	C	CPA Mwangi Stephen Kimani (P/2521)
Kimathi Mburugu and Associates	T	CPA Mburugu David Kimathi (T/0041)
Kimotho Associates & Company	C	CPA John Muchoki Kimotho (P/1988)
KIMUHU AND COMPANY	C	CPA Kimuhu Francis Kuria (P/385)
KIMUTAI BETT AND COMPANY	C	CPA Bett David Kimutai (P/1453)
KINGANGI KAMAU & CO	C	CPA Kamau David Ndung'u (P/1296) CPA King'ang'i Peter Gitungo (P/1223)
KINGORI KIMANI & COMPANY	C	CPA Kimani Joseph (P/1460)
Kinoti & Company	C	CPA Eric Kithinji Kinoti (P/2624)
KINYOE & CO	C	CPA Kinyoe Jennifer Muthoni (P/1830)
Kinyoriandassociates	C	CPA Kinyori Patrick Kariuki (P/627)
KIOKO & ASSOCIATES	C	CPA Shadrack Mutisya Kioko (P/1760)
Kioni & Associates	C	CPA Mwangi Stephen Kioni (P/2734)
Kiragu & Partners	C	CPA Duncan Ndegwa Kiragu (P/1961)
KIRENGE & ASSOCIATES	C	CPA Joseph Mwangi Kirenge (P/1931)
KIRUGU & ASSOCIATES	C	CPA Kirugu Francis Irungu (P/1097)

Kirunga & Associates	C	CPA Kirunga Stephen Kamau (P/564)
KISAKO MATUTI AND COMPANY	C	CPA John Kisako Matuti (P/2250)
KIUNYU AND ASSOCIATES	C	CPA Kiunyu Wilfred Gichia (P/2212)
Kivulli & Company	C	FCCA Kivulli Francis Joseph Kithuka (P/631)
KKCO East Africa LLP	C	CPA Nimrod Kipyegon Kurgat (P/1905) CPA Elizabeth Kerretts Matimu (P/2088) CPA Joshua Waweru Gachomo (P/2472)
KN EVANS AND ASSOCIATES	C	CPA Evanson Kinyanjui Njoroge (P/2811)
Kody Africa Auditors LLP	C	CPA John Njoroge Kuria (P/2827) FCCA Hira Nikhil Rustam (P/1090)
KPMG Kenya	C	CPA Ndung'u Benson Mwaniki (P/2330) CPA Gathecha Jacob Maina (P/1610) FCCA Joseph Irungu Kariuki (P/2102) CPA Kinuthia Peter Ikua (P/2173) CPA Ndunyu John Mwaniki (P/2100) FCCA Mbai Alexander Makau (P/2172) FCCA Stephen Obock Oloo (P/2384) CPA Maurice Muruga Gachuhi (P/2699) CPA Willis Odhiambo Genga (P/2617) FCCA Benard Otieno Amukah (P/2853) CPA Kasimu Gerald Mutuku (M/0060) CPA Muthusi Antony Mackenzi (P/2066) CPA Julius Mumo Ngong'a (P/2003) CPA Muitherero Brian Mwatha (P/2937) CPA Ituku Sarah Wambui (P/2921) CPA Chege Fredrick Mwangi (P/2922)
KRESTON KM & COMPANY LLP	C	FCCA Kimeu George Mutua (P/603) FCCA Muchungu David Gerishon (P/1098) CPA Ng'ang'a George Itotia (P/2591)
KRM Accountants LLP	C	CPA Kakemu Jackson Makewa (P/2244) CPA Rahim Ismail Mawji (P/2574)
Kuguru & Associates	C	CPA Kenneth Macharia Kuguru (P/1977)
KURIA ALING & ASSOCIATES	C	CPA Kuria Joseph Njuguna (P/706)
KURWO JK AND ASSOCIATES	M	CPA Joseph Kurwo Chelimo (M/0110)
KYALO MULWA & COMPANY	C	CPA Mulwa Peter Kyalo (P/977)
KYENGO & ASSOCIATES	C	CPA Kyengo Gideon Wambua (P/1339)
KYENZA MUSEE & ASSOCIATES	C	CPA Musee Peter Cater Kyenza (P/645)
KYUTTA & ASSOCIATES	C	CPA Ndirangu James Njoroge (P/2829)
L N Muchiri & Associates	T	CPA Muchiri Loice Nyanjugu (T/0018)
LABCHEY & ASSOCIATES	C	CPA Chege Laban Mwangi (P/1576) CPA Phoebe Awino Nandwa (P/2309)

LAFRIQUE CONSULTING LLP	C	CPA Joab Ooko (P/2842) CPA Obong'o Simeon Mochere (P/2935)
LAKESTONE ASSOCIATES LLP	C	CPA Okinyi Eston Otieno (P/2372) CPA Ondore Alfred Toboso (P/2525)
LAKSHMI AND ASSOCIATES	C	CPA Mahalakshmi Mogalapalli (P/2470)
Lameck Ogembo & Associates	C	CPA Bichang'a Lameck Ogembo (P/1300)
LANGAT & ASSOCIATES	C	CPA Joseph Cheruiyot Lang'at (P/1879)
LARRY RANG & Co.	C	CPA Ageng'a Ambrose Otieno (P/1532)
Lawrence M.N & Associates	C	CPA Lawrence Mungai Ndegwa (P/2181)
Leadise & Associates	C	CPA Leadise Jacob Lerunde (P/2500)
LENARDS & ASSOCIATES	C	CPA Mwendwa Lenard (P/2280)
LENKEV & ASSOCIATES	C	CPA Nyamasege Leonard Kevin (P/2038)
LEON WILLIAMS & ASSOCIATES	C	CPA William Munene Kihonge (P/2001)
Leslie & Associates	C	CPA Bwire Leslie Keith (P/2094)
Lexan and Associates	C	CPA Njeru Alexander Wainaina (P/2320) CPA Kamau Godfrey M (P/2493)
Libra Gitahi and Associates	C	CPA Njoroge Kennedy Gitahi (P/2153)
LILIAN & ASSOCIATES	C	CPA Lilian Mumbi Ndegwa (P/2182)
Lilian Muthoni & Associates	C	CPA Lilian Muthoni (P/1847)
Livingstone & Co	C	CPA Livingstone Waithaka Wamathai (P/1918)
Lobonyo & Associates	C	CPA Waringa Leonard Obonyo Oyoo (P/1712)
Louise & Associates	C	CPA Okwaro Louisa Shitakwa (P/2920)
LUGANJI & ASSOCIATES	C	CPA Amuliodo Ronald Luganji (P/2553)
Luke and Associates	C	CPA Kabuu Luke Kimani (P/2993)
M K MAZRUI & ASSOCIATES	C	CPA Mazrui Mohamed Khamis (P/1493) CPA Julius Matolo Ndeto (P/2534)
M K WAWERU & ASSOCIATES	C	CPA Waweru Moses Kimarua (P/2832)
M. Ved & Company	C	CPA Ved Mukesh Mavji (P/654)
M.N CLIFF & ASSOCIATES LLP	C	CPA Wiclife Nyagonchong'a Michoki (P/1999) CPA Erastus Ochieng' Ageda (P/1949) CPA Musyoki John Muimi (P/2868)
M.ODIRA AND COMPANY	C	CPA Odira Michael Owuor (P/2552)
M.PAULMUNYUA & ASSOCIATES	C	CPA Munyua Paul Mutembei (P/2705)
MA & ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Muia Francis Kisilu (P/2735)
Maawiy Financial Advisory Services Accountants	M	CPA Mohamed Ahmed Mohamed (M/0024)
Mabati & Company	C	CPA Mabati Justine Ratemo (P/2942)

MABEYA & ASSOCIATES LLP	C	CPA Robert Nyabuti Mabeya (P/1950) CPA Nyamunga Caroline Moraa (P/2798)
Mabruk and Associates	C	CPA Rizik Mabruk Khamis (P/2389)
MAC'AWUOR & ASSOCIATES	M	CPA Mac'awuor Tom Oduor (M/0154)
Machuchu & Associates	C	CPA Orangi Walter Machuchu (P/2323) CPA Njuguna Grace Wairimu (P/2443)
Macliff LLP	C	CPA Bichang'a Wycliffe Muma (P/2253) FCPA Osoro Rose Bosibori (M/0123) CPA Omambia Kiphone Oganga (P/2364) CPA Mabeya Fredrick Nyakururu (P/2347)
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Magada and Associates	C	CPA Peter Asava Magada (P/1692)
MAGANGI AND COMPANY	C	CPA Magangi Stephen Nyakwara (P/2946)
MAGATI AND ASSOCIATES	C	CPA Nyairo Charles Magati (P/2959)
Magolo Omondi and Associates	C	CPA Magolo George King Omondi (P/2674)
MAHAD & ASSOCIATES	C	CPA Mahmed Mahad Abdullahi (P/2766)
MAINA FRANCIS KAMAU & COMPANY	C	CPA Kahara Francis Kamau (P/2438)
Maina Itote & Kimathi	C	CPA Kimathi Timothy Ikunyua (P/1432) FCPA Itote Michael Maina (P/1394)
Maina Kagigite and Associates	C	CPA Kagigite Alex Maina (P/628)
MAINA KAMAU & ASSOCIATES	C	CPA Alex Maina Kamau (P/2622)
MAINA KIMANI & ASSOCIATES	C	CPA Kimani Peter Maina (P/993)
Maina Muthui & Associates	C	CPA Muthui John Maina (P/1316)
Maina Waithaka & Associates	C	CPA Waithaka Simon Maina (P/1262)
MAINGI AUKA & COMPANY LLP	C	FCPA Maingi Jackson Kio (P/1331) CPA Mutisya Patrick Makau (P/1571) CPA Auka Kennedy (P/2352)
MAITHO NICHOLAS & ASSOCIATES	C	CPA Nyokabi Nicholas Maitho (P/2546)
MAKENI MUTUA AND ASSOCIATES LLP	C	CPA Makeni Thomas Ndumbi (P/1004) CPA Mutua Joseph Sembei (P/1087)
MALINDA & ASSOCIATES	C	CPA Malinda Jackson Muia (P/1480)
MAME & ASSOCIATES	C	CPA Majakusi Joshua (P/2199)
Mano George & Associates	C	CPA Mano George Ochieng Okelo (P/2861)
MANOHAR LALL AND RAI	C	CPA Shariff Mehboob Hussein (P/825)
MANYURA & ASSOCIATES	C	CPA Manyura Edison Ogwankwa (P/1108)
MAPN ASSOCIATES	C	CPA Cheptoo Nelly (P/2718)
MAPS DIMENSIONS LLP	C	CPA Mackenzie Okun Opiyo (M/0161) CPA Koloo Paul Maher (P/2722)

Marabi and Associates	C	CPA Collins Zablon Marabi (P/1991)
MARANGA OMOKE AND COMPANY	C	CPA Omoke Wyclife Maranga (P/2661)
Marangu Consultants	M	CPA Fredrick Mutwiri Marangu (M/0109)
Mararia Kamau & Co	C	CPA Andrew Kamau Mararia (P/1871)
MARIARA KIGOTHO & ASSOCIATES	C	CPA Kigotho John Mariara (P/1211)
Maritimes Associates	C	CPA Maritim Samuel Kipyegon (P/1548) CPA Rotich Kipnetich Robert (P/2977)
MARIU & ASSOCIATES	C	CPA Mariu Johnson Mwangi (P/1015)
MARK & CO. ASSOCIATES	C	CPA Ronoh Martin Kiplangat (P/2487)
MARK DAVID & CO.	C	CPA Mark Muriuki Maina (P/1484)
Martin Kamau & Associates	C	CPA Martin Kamau Mungai (P/2543)
MARTIN MUNGA & ASSOCIATES	C	CPA Munga Martin Mwangome (P/2302)
Marvin O & Co Associates	M	CPA Oloo Marvin Wendo (M/0136)
Masambu and Associates	C	CPA Tulula Joseph Masambu (P/1708)
Mashiya & Associates	C	CPA Mashiya Godfrey Makokha (P/2398)
MASINDE WANGILA&ASSOCIATES	C	CPA Paul Wangila Masinde (P/2160)
Maswai Rono & Associates	C	CPA Rono Robert Kiplimo (P/1455) CPA Cherotich Beatrice (P/2889)
MATELI & ASSOCIATES	C	CPA Mateli Nicholas Musyimi (P/2743)
MATENGO& ASSOCIATES	C	FCCA Matengo Meshack (P/998)
MATHARA & ASSOCIATES	C	CPA Mathara Peter Kamau (P/202)
Mathenge & Associates	C	CPA Mathenge Priscilla Wambui (P/1445)
MATHENGE AND COMPANY CONSULTANTS	M	CPA Mathenge Benjamin Maundu (M/0046)
MATHERI GICHU & ASSOCIATES	C	CPA Matheri Robert Gichu (P/1359)
Mathuva and Associates	A	CPA Mathuva David Mutua (A/0016)
MATIANYI & ASSOCIATES	C	CPA Matianyi Josephat Makworo (P/2642)
MATU WAHOME & ASSOCIATES	C	CPA Matu Raphael Wahome (P/2719)
MAUKU NJAU & ASSOCIATES	C	CPA Njau Mauku Samuel (P/2822)
MBABUH OCHAMI ASSOCIATES	C	CPA Ochami James Benson (P/1229)
Mbage and Associates	C	CPA Mbage Peter Gitu (P/2251)
Mbai Ndeteni & Associates	C	CPA Mbai Ben Rogers Ndeteni (P/1065)
Mbaya and Kanyoro LLP	C	FCCA Mbaya Michael Kidula (P/1544) CPA Leah Wambui Ng'ang'a (P/2208) CPA Andrew Bulemi Ukiru (P/2071)
Mbiyu Muhia & Associates	C	CPA Muhia David Mbiyu (P/1590)
Mbogocatherine and Associates	C	CPA Mbogo Catherine Wangui (P/1700)

MBUGUA NDUATI & COMPANY	C	CPA Mbugua James C.N (P/2583)
MBUGUA NJUGUNA & ASSOCIATES	C	CPA Njuguna Paul Muchunu (P/793)
MBURU & ASSOCIATES	C	CPA Peter Nyoro Mburu (P/1711)
MBUSO ASSOCIATES	M	CPA Solomon Mbuthia Mbugua (M/0103)
MBUTHIA KARITE & ASSOCIATES	C	CPA Mbuthia Kenneth S. Maina (P/1502) CPA Karite David Wachira (P/1650)
Mcepha & Associates	C	CPA Maruri Raphael Mwanu (P/2651)
MCJOEL & ASSOCIATES	C	CPA Chacha Joel Mutito (P/2080)
McOyombra & Company	C	CPA Samuel Omondi Oyombra (P/2108)
MD Light & Associates	C	CPA Daniel Dimba Oloo (P/1978) CPA Dorcas Kanyivu Muli (P/2109)
MDN KENYA	C	CPA Nyakang'o David Joseph Osero (P/531) FCPA Dr. Margaret N. Nyakang'o (P/1070)
Mehta Shah & Associates	C	CPA Mehta Shailesh Ramniklal (P/824) CPA Sonal Samir Shah (P/2215)
MELLA-ALING & ASSOCIATES	C	CPA Ayub Ouma Oruko (P/2025) CPA Aling' David Ndolo (P/1006)
Melvil Consulting	C	CPA Gatihuri Paul Gathiaka (P/2943)
MENYA ONGONGE & ASSOCIATES	C	CPA Ong'onge Lenard Menya (P/1390)
MEPROWOB AND ASSOCIATES	C	CPA Muema Ezekiel Mulandi (P/2600)
MESSO AND ASSOCIATES	C	CPA John O. Messo Raude (P/1992)
MGI Adam & Associates	C	CPA Tom Maina Mbugua (P/1868) CPA Lynne Jepchumba Bett (P/2159)
MGI Alekim LLP	C	CPA Felix Kikuyu Kimoli (P/1906) CPA Kayume Evelyne Julius (P/2539)
MGK Associates LLP	C	CPA Daniel Muhia Wanyoike (P/1717) CPA Kamau Beatrice Waithera (P/2648) CPA Gichuru James Macharia (P/2640) CPA Kimani Michael Gitau (P/1157)
MGN ASSOCIATES LLP	C	CPA Martin Githire Njunge (P/1668) CPA Ngure Vincent Mungai (P/1707) CPA Ngugi Moses Waweru (P/2363)
Michael Muhia & Associates	C	CPA Michael Kamau Muhia (P/2357)
Mike Kiswili & Co.	C	CPA Kiswili Michael Mutua (P/539)
Miles Accountants	C	CPA Benard Andeche Oyamo (P/2188)
MILLER & ASSOCIATES	C	CPA Mahaga Miller Luciano (P/2807)
MIRADOR ACCOUNTANTS KENYA	M	CPA Gaithuma Moses Kinyanjui (M/0018)
MIRIAM NN & ASSOCIATES	C	CPA Nzyuko Miriam Ndunge (P/2978)

MISIATI & aSSOCIATES	M	CPA Misiati John Simboni (M/0087)
MISIKO WACHIYE AND ASSOCIATES	C	CPA Wachiye Romano Misiko (P/1350)
MITOKO AND COMPANY	C	CPA Mitoko Micah Haydn (P/183)
MJAMES & ASSOCIATES	C	CPA James Mugi Chege (P/2000)
MJM & Company CPAs	A	CPA Mbugua John Maina (A/0023)
MK ELIUD & ASSOCIATES	C	CPA Eliud Musembi Katula (P/1779)
MKM And Associates	C	CPA Kamuti Mutunga (P/2972)
MM NDEGWA & ASSOCIATES	C	CPA Munga Mwadima Ndegwa (P/2857)
MMPAT & ASSOCIATES	C	CPA Murungi Patrick Murugu (P/2378)
MNC Consulting Group LLP	C	CPA James Muchiri Ndambiri (P/2288) CPA Everlyn Ninga Munene (P/2614)
Mohamed & Associate	C	CPA Ali Abdikadir Mohamed (P/2149)
MOKUA ONWONGA & CO	C	FCCA Obiria George Moku (P/1356) CPA Oyaro Yobesh Onwonga'a (P/1510)
Molla and Associates	M	CPA Molla Samuel Odhiambo (M/0143)
MONDA AND ASSOCIATES	C	CPA Monda Meshack Nyambane (P/1423)
MOORE JVB LLP Certified Public Accountants (K)	C	CPA Bhatt Joy Vipinchandra (P/992) CPA Kothari Aswin Vinodrai (P/375) CPA Saheel Mohamedshakeel Abdulhamid (P/2476) CPA Teli Hansini Vinod (P/2879) CPA Bhatt Tejas Joy (P/2976)
Moses & Associates	C	CPA Moses Nderitu Thuku (P/2168)
Mosop & Associates	C	CPA Mosop Harun Kipkemei (P/1693)
Moturi & Company.	C	CPA Moturi Patrick Rianga'a (P/2353)
Movitax Consultants	C	CPA James Igati Kibuchi (P/1859)
MPK & Associates	C	CPA Muthomi Eric (P/2436)
MPW Consulting	C	CPA Mukoya Patrick Wainu (P/1930)
Mshimba & Associates	C	CPA Mshimba Adrian Mwangaghe (P/2709)
MSM Chris & Associates	C	CPA Mutunga Christopher Musau (P/2243)
MUCHIRI & ASSOCIATES	C	CPA Muchiri Timothy Thuku (P/1519)
Muchiri Joseph Consultants	C	CPA Muchiri Phyllis Wanjiru (P/2478) CPA Njenga Joseph Ndung'u (P/2540)
MUCHOKI & ASSOCIATES	C	CPA Muchoki Stephen Kigo (P/1965)
Muchungi & Associates	C	CPA Muchungi Christine Nkuene (P/1196)
MUEMA & ASSOCIATES CPA (K)	C	CPA Muthengi Alexander Muema (P/972)
Mueni Mbevi & Company	C	CPA Elizabeth Mueni Mbevi (P/2014)
MUGA J.N. & ASSOCIATES	C	CPA John Muga Njuguna (P/1617)

MUGO AND COMPANY	C	CPA Mugo Edward Wanjohi (P/595)
Mugo Dominic & Co	C	CPA Mugo Dominic James (P/1171)
Mugo Wambugu & Associates	C	CPA Wambugu George Mugo (P/2147)
MUGO WAWERU & ASSOCIATES	C	CPA Wainaina Gabriel Waweru (P/764) CPA Gerald Kinyua Kamundi (P/2906)
Mugure Ngethe & Associates - (CPAK)	M	CPA Ng'ethe Mercy Mugure (M/009)
Muhoho and Company Associates	C	CPA Kamau George Muhoho (P/2455)
MUHORO AND COMPANY	T	CPA Wambui Stephen Muhoro (T/0008)
MUHTASIB & ASSOCIATES	C	CPA Musa Mohamud Mohammad (P/2644)
MUIGAI & ASSOCIATES	C	CPA Muigai Joseph Waruiru (P/973)
MUIGAI IKAME & ASSOCIATES	C	CPA Muigai Ikame (P/2252)
MUINDE & COMPANY CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Muinde Julius Muvea (P/829)
Muiru Karanja and Associates	C	CPA Karanja Sammy Muiru (P/2132)
MUITA CONSULTANTS	C	CPA Njoroge Hosea Muita (P/1538)
MUIYURO & ASSOCIATES	C	CPA Muiyuro Theodore Julius (P/1143)
Mukhooli K. John & Company	C	CPA Mukhooli John Khaukha (P/919)
MULAKU NAMBA ONE AND COMPANY	C	CPA Nicodemus Onyango Mulaku (P/1876)
MULAMULA & ASSOCIATES LLP	C	CPA Zacharia Mulamula Njomo (P/2190) CPA Chileka Lucy Okoti (P/2936)
MULI MAUNDU & ASSOCIATES	C	CPA Maundu Muli (P/2838)
MULJI & ASSOCIATES	C	CPA Mulji Shobha Chandrasey (P/696)
MUMASSABBA & WAMACHE ASSOCIATES	C	CPA Wamache Michael Mumassabba (P/2562)
Mumbi Mungai & Company Associates	C	CPA Mungai Susan Mumbi (P/2425)
MUNYAGIA NJOKA & COMPANY LLP	C	CPA Njoka Munyagia (P/757) CPA Munyagia Tabitha Njeri (P/1836)
MUREITHI WACHIRA & ASSOCIATES	C	CPA Wachira Stephen Mureithi (P/1657)
Murey Yego & Associates	T	CPA Yego Stephen Murey (T/0024)
MURIITHI & ASSOCIATES	C	CPA Muriithi James Githaiga (P/1608)
MURIITHI KINGORI & ASSOCIATES	C	CPA Kingori Michael Muriithi (P/1334)
MURIITHI NGUNYI & ASSOCIATES	C	CPA Ngunyi Simon Muriithi (P/2345)
MURUGU AND COMPANY	C	CPA Murugu Fabian Pius (P/682)
MURUGU MBARIA AND ASSOCIATES	C	CPA Mbaria Patrick Murugu (P/2254)
MUSASIAH , KAGURI & ASSOCIATES	C	CPA Musasiah David Johnstone (P/2024)
MUSK ASSOCIATES	C	CPA Simon Munene Kamau (P/2418)
Mutahi Maranga & Associates	C	CPA Maranga Isaiah Mutahi (P/1357)
MUTHENGI & ASSOCIATES	C	CPA Muthengi Peter (P/1534)

MUTHUI & COMPANY CPA (K)	C	CPA John Githinji Muthui (P/1973)
Mutugi Muro & Associates	C	CPA Muro Patrick Mutugi (P/789)
Mutungu D.M and Company	C	CPA Mutunga Dennis Musembi (P/2201)
Mutungu Masika & Associates	C	CPA Joseph Masika Mutunga (P/2184)
MUU GEORGE & ASSOCIATES	C	CPA Muu George Mwangi (P/2896)
MW EAST AFRICA & ASSOCIATES	C	CPA Wanjiku Michael Wanyoike (P/2968)
MWANGI & KAMWARA ASSOCIATES	C	CPA Kamwara Robert Gathogo (P/1873) CPA Mwangi Daniel Wainaina (P/709)
Mwangi Wandetto & Associates	C	CPA Wandetto David Mwangi (P/1194)
MWANGI WANG'ONDU& ASSOCIATES	C	CPA Wang' ondu Michael Mwangi (P/2549)
MWANJE & ASSOCIATES	C	CPA Mwanyamba Douglas Mwanje (P/2992)
MWAURA W. & ASSOCIATES	C	CPA John Wanyoike Mwaura (P/1644)
MWENDWA JACINTA & COMPANY	C	CPA Jacinta Wangove Mwendwa (P/1811)
MWENGEI & ASSOCIATES	C	CPA Mwengei Julius Ngumbau (P/1558)
MWINAMO & ASSOCIATES	C	CPA Mwinamo Christopher Abib (P/2004)
MWISYWA BETH & ASSOCIATES	C	CPA Mwisywa Beth Ngunyi (P/1116)
MYSTICAL AUDIT & ADVISORY	C	CPA Ng'ang'a Pius Ndung'u (P/2585)
N Kungu and Company	C	CPA Kungu Njoroge (P/1255)
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NAF & Associates	C	CPA Naftaly Mahenia Wang'ombe (P/2799)
NAHASHON NGUGI & ASSOCIATES	C	CPA Nahashon Njoroge Ngugi (P/1990)
NALIN SHAH & CO	C	CPA Shah Nalinkumar Narshi (P/124) CPA Shah Nishit Nalinkumar (P/2134)
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Nangi Associates	C	CPA Nahashon Mwangi Maina (P/2011)
Naomi Kariru & Associates	C	CPA Kariru Naomi Njeri (P/1454)
Ndakala Advisory LLP	C	CPA Noah Obutabila Ndakala (P/2039) CPA Abraham Kiprono Kiptum (M/0077)
Nderitu Mairo & Co	C	CPA Nderitu Samuel Mairo (P/1180)
NDERITU NGUNJU & ASSOCIATES CPA	C	CPA Ngunju Joseph Nderitu (P/2694)
Nderitu Waiganjo & Co.Certified Public Accountants	C	CPA Nderitu Isaac Waiganjo (P/2445)
NDIANG'UI WACHIRA AND COMPANY	C	CPA Gichuhi Anthony Ndiangui (P/2601)
NDICU & COMPANY	C	CPA Ndicuh Peter Njogu (P/1575)
Ndifam & Associates	C	CPA Ndirangu Mary Wambui (P/1976)

NDIRANGU MWANGI & COMPANY	C	CPA Joseph Ndirangu Mwangi (P/1626)
NDIRANGU WACHIRA & ASSOCIATES	C	CPA Wachira Bernard Ndirangu (P/1837)
NDOIGO & ASSOCIATES	C	CPA Kipkemei David Ndoigo (P/1540)
Nduaki & Associates	C	CPA Kimani Joseph Ndua (P/1042)
NDUBI MUGAMBI & COMPANY	C	CPA Ndubi Michael (P/911)
NDUNGU KABATA & ASSOCIATES	C	CPA Kabata Daniel Ndungu (P/2191)
Ndungu Nyoike and Associates	C	CPA Nyoike Nelson Ndung'u (P/1927)
NDUTA MWANGI AND ASSOCIATES	M	CPA Anne Nduta Mwangi (M/0131)
Nelkins & Associates	M	CPA Gachango Samuel Nelson (M/0106)
NELSE ELSE AND ENOCK ASSOCIATES	C	CPA Anyanga Enock Onyango (P/2520)
NELSON AND FRANCIS LLP	C	CPA Yator Michael Kipyegon (P/2482) FCPA Nelson Ruto Korir (P/1761)
NELSON WERU AND ASSOCIATES	C	CPA Macharia Nelson Weru (P/2659)
Nelyc and Associates	C	CPA Aloys Nelson Otieno (P/737)
NEPLAR N.G & ASSOCIATES	M	CPA Gathigia Grace Njeri (M/0152)
Nevens Consulting EA	M	CPA Muhati Douglas Likhaya (M/0144)
Newquest Business Advisory	T	CPA Rasugu Christopher Obwogi (T/0023)
Nexia SJ Kenya	C	CPA Mufaddal Zufikar Mohamedali (P/2456) CPA Hanif Jaffer Sujata (P/2609)
Nexus Business Advisory	C	FCPA Muema Philip Ngila (P/1613)
Ng'ang'a Waithaka & Associates	C	CPA Waithaka Stephen Nganga (P/2538)
NGANGA MWANGI AND CO.	C	CPA John Nganga Mwangi (P/1776)
NGARI AND ASSOCIATES	C	CPA Ngari Peter Mwangi (P/1075)
NGATHO JOB & ASSOCIATES	C	CPA Mbeti David Ngatho (P/2362)
Ngethe and Associates	C	CPA Ngethe Ian Kahiu (P/944)
NGICHO S& COMPANY	C	CPA Samuel Oyugi Ngicho (P/2290)
Ngigi and partners - Under Interim Manager	C	CPA Muhia David Mbiyu (P/1590)
NGINA MAKAU & ASSOCIATES	C	CPA Makau Sophyline Ngina (P/2257)
NGINYAH & ASSOCIATES	M	CPA Nginyah Samuel Ngwiri (M/0040)
ngugi muthami \$ associates	C	CPA Ngugi Samuel Muthami (P/1591)
Ngugi Wainaina & Associates	C	CPA Ngugi Timothy Samuel Wainaina (P/1874)
NGUNZI & ASSOCIATES	M	CPA Bernard Kitonga Ngunzi (M/0057)
Ngwili & CO. CPA (K)	C	CPA Peter Ngwili Kiio (P/1886)
Nicholas and Company	C	CPA Nicholas Munene Kamatu (P/2103)
NICHOLAS MUSYOKI & ASSOCIATES	C	CPA Nicholas Musyoki Muli (P/2684)

NITRAM ACCOUNTANTS - AFRICA	C	CPA Martin Waweru Ngunjiri (P/1944) CPA Peter Wahome Mwangi (T/0021)
NJAGI ISAAC & ASSOCIATES	C	CPA Njagi Isaac Kuria (P/1056)
NJANE AND COMPANY	C	CPA Njane Charles Wainaina (P/2991)
NJEHIA & ASSOCIATES - CPA K	C	CPA Njehia Patrick Nyoike (P/1419)
NJENGA & ASSOCIATES	C	CPA Njenga Gideon Ngacha (P/2150)
Njenga K, Ngugi & Company	C	CPA Njenga Newton (P/1463)
NJENGA KEVIN & ASSOCIATES	T	CPA Nyutu Kevin Njenga (T/0025)
NJERI THANDI & COMPANY	C	CPA Ruth Njeri Thandi (P/1844)
Njeru Nyaga & Co	C	F CPA Nyaga John Njeru (P/724)
Njoka Mwangi & Associates	C	CPA Njoka David Mwangi (P/1265)
NJOKI MURIITHI & ASSOCIATES	M	CPA Muthoni Caroline Njoki (M/0172)
NJORO AND ASSOCIATES	C	CPA Patrick Wainaina Njoro (P/1689)
Njoroge Chege & Associates CPA(K)	C	CPA Njoroge Hiram Chege (P/2263)
NJOROGE KIBEBE & ASSOCIATES	C	CPA Joseph Kibebwe Njoroge (P/1798)
NJOROGE KURIA & ASSOCIATES	C	CPA Njoroge Daniel Kuria (P/2667)
NJOROGE NJERI MWANGI & ASSOCIATES	C	CPA Kennedy Njoroge Njeri (P/2571)
Njoroge Njogu and Associates	C	CPA Njogu Samuel Njoroge (P/1046)
Njue Mugo & Co associates	C	CPA Mugo Simon Njue (P/1268)
Njuguna Kioi & Associates	C	CPA Kioi Christopher Mwangi (P/1529)
NJUGUNA MWANGI & CO AUDITORS	C	CPA Njuguna Henry Mwangi (P/2554)
NKG & ASSOCIATES	C	CPA Nuthu Peter Mwangi (P/2341)
NOLANDS KENYA CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Ondigi Thomas V. Chungi (P/1280) CPA Amos Mwangi Maingi (P/1691)
NUMBER WISE CONSULTANTS	C	CPA David Ngumbao Kahande (P/2820)
NUNGARI & ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Susan Wacuka Nungari (P/2169)
NUTHU & ASSOCIATES	C	CPA BONIFACE MBUGUA NUTHU (P/1737)
NYABENA AND COMPANY	C	CPA Nyabena Gilbert Ongere (P/681)
Nyada and Company	C	CPA Evans Okoth Ooko (P/1984)
NYAGAH KAGIO & ASSOCIATES	C	CPA Jeremiah Nyagah Kagio (P/2612)
NYAGARI & ASSOCIATES	C	CPA Francis Makori Nyagari (P/665)
NYAMBANE LEONARD AND ASSOCIATES	C	CPA Leonard Onkangi Nyambane (P/2726)
Nyambari & Associates	C	CPA Nyambari Robert Kiruthu (P/1505)
Nyamosi & Associates	C	CPA Nyamosi Wilson Omwoyo (P/1387)
NYANGONJE AND COMPANY	C	CPA Oluoch Fredrick Omondi (P/2499)
NYANYUKI & ASSOCIATES	C	CPA Nyanyuki Robert (P/2914)

Nyasae & Associates	C	CPA Nyang'era Amota Nyasae (P/704)
Nyikuli & Associates	C	CPA Robertson Julius Nyikuli (P/1922)
Nzue & Associates	C	CPA Patrick Mutuku Nzue (P/2210)
NZUKI AND ASSOCIATES	C	CPA Nzuki Timothy Mutavi (P/2465)
O.M.NGOTHO & ASSOCIATES	C	CPA Oscar Manzi Ngotho (P/2050)
OBADHA & OBADHA ASSOCIATES	M	CPA Obadha Lilian Akoth (M/0042)
Obaga & Co	C	CPA Obaga John Nyakundi (P/479)
OBAIGWA SHEM & ASSOCIATES	C	CPA Obaigwa Shem Mwaniki (P/2797)
OBIRIA & COMPANY	C	CPA Gideon Ondieki Obiria (P/2157)
OBUSUBIRI MM AND ASSOCIATES	C	CPA Obusubiri Moses Mitigoa (P/1664)
Obwanga and Associates	C	CPA Obwanga Samson Odoyo (P/1653) CPA George Ongala Otieno (P/2732)
OCEAN WANGA ASSOCIATES	C	CPA Omanyo Amos Ochieno (P/1719)
Ochako and Associates	C	CPA Ochako Richard Ogoro (P/2171)
Ochieng Onyango & Associates	C	CPA Onyango Joseph Eric Ochieng (P/1276) CPA Ogola Patrice Okeyo (P/1486)
Ochweri Masanya & Associates	C	CPA Masanya Hezron Ochweri (P/2256)
Odanga & Associates	C	CPA Odanga Gilbert Mung'ale (P/2043)
ODESK FINANCIAL CONSULTANTS	C	CPA Rotich Joshua Chesire (P/2393)
ODHIAMBO OCHIENG AND COMPANY	C	CPA Fredrick Odhiambo Ochieng (P/1672)
Office of the Auditor-General	C	FCCA Nancy Kabui Gathungu (P/2139)
Ogle & Hassan Associates	C	CPA Abdifatah Ibrahim Ogle (P/2207) CPA Abdisiyad Hassan Adan (P/1914) CPA Ogle Mohamedkatar Ibrahim (P/2915) CPA Mohamed Ali Abdi (P/2789)
Oguda and Associates	C	FCCA Dr. Nebart Avutswa Oguda, PhD. (P/2166)
OGUYE OMARI & ASSOCIATES	C	CPA Obed Oguye Omari (P/2683)
Oira P & Associates	C	CPA Peter Omanwa Oira (P/2869)
Ojiambo Sande & Company	M	CPA Sande Robert Ojiambo (M/013)
Ojigo & Associates	C	CPA Ong'injo Bonface Ojigo (P/2318)
OKELLO VINCENT&COMPANY	C	CPA Okello Vincent Odhiambo (P/2489)
Okingo Okoth & Associates	C	CPA Okoth Dennis Francis O. (P/2371)
OKSAM SOLUTIONS	C	CPA Odalo Samuel Kanga (P/1465)
Okumu John & Associates	C	CPA John Opiyo Okumu (P/2237)
OKUNGU AND ASSOCIATES	C	CPA Zachary Obumba Okungu (P/1741)
OKWARA & ASSOCIATES	C	CPA Okwara Benjamin Onyango (P/790)

Ollocho Daniel & Associates	C	CPA Ollocho Oluoch Daniel (P/2821)
Olonde and Associates	C	CPA Jeconia Omondi Olonde (P/2527)
OLOO GOMBE & ASSOCIATES	C	CPA William Oloo Gombe (P/2687)
Olsen Partners	C	CPA Ondieki Mose Nyambega (P/1526)
OLUBI DENNIS AND ASSOCIATES	C	CPA Odongo Dennis Olubi (P/2555)
Omanwa & Associates	C	CPA Omanwa Hedrick Masaki (P/1184) CPA Maeba Evans Mokuu (P/1124)
OMARE & ASSOCIATES	C	CPA John Onditi Omare (P/2228)
Omondi Ogollah and Associates	C	FCCA William Ogollah Omondi (P/2267)
ONDAKO MAINA & ASSOCIATES	C	CPA Philip Ondako Maina (P/1869)
Ondong & Associates	C	CPA Ondong' Lucas Philip Otieno (P/1620)
ONGITI AND ASSOCIATES	C	CPA Ongiti Edward Ogoti (P/649)
ONSASE & ASSOCIATES	M	CPA Ogendo Felix Onsase (M/0021)
ONYANCHA AND ASSOCIATES	C	CPA Hon. Onyancha Charles P. (P/504)
OOKO- MOKAYA & COMPANY	C	CPA Ooko Pamela Adhiambo (P/1431)
OPEMBE AND ASSOCIATES LLP	C	CPA Opembe Wilson Shikanda (P/1195) CPA Mary Nyanguka Opembe (P/2812)
OPIYO ODONGO CONSULTANTS	C	CPA Odongo Richard Opiyo (P/2510)
Orina & Company	C	CPA Geoffrey Orina Obiria (P/2247)
Orina, Makori & Company	C	CPA John Orina Makori (P/2301)
Orwa & Company Associates	C	CPA Orwa Caleb Odoyo (P/1487)
Osman Ahmed and Associates	C	CPA Ahmed Abdi Osman (P/2918)
OTENELUCAS & ASSOCIATES	M	CPA Otene Lucas Alwala (M/0111)
otieno oboge and company	C	CPA Otieno Joel Oboge (P/311)
OVO & Associates	C	CPA Victor Ochieng Ochola (P/2859)
Owala and Associates	C	CPA Owala Mathews (P/1684)
OWENGA & ASSOCIATES	C	CPA Charles J Mumbo Owenga (P/1659)
OWILLI & ASSOCIATES(K)	C	CPA Owilli Elkana Awino (P/2867)
OWINO ASSOCIATES AND COMPANY	C	CPA Cyrus Ouma Owino (P/2143)
Owuor Ogada & Associates	C	FCCA Ogada Agnes Owuor (P/1466)
P. G. Wahome & Co.	C	CPA Wahome Peter Githiri (P/1439)
P. KARIUKI & ASSOCIATES	C	CPA Peter Kariuki Gathumbi (P/1822)
PACTI LLP	C	CPA Jesse Elikanah Machirah Gitahi (P/1736) CPA Boniface Muceeri Muticia (P/1782) CPA Rarama James Mutoto (P/545) CPA Esinyen Ekadeli Michael (P/2112)

PAHM & COMPANY	C	CPA Penninah Ngina Mutuku (P/2298)
PAM & ASSOCIATES	C	CPA Mbogo Pamela Awiti (P/931)
Parkash Associates	C	CPA Radhakrishnan Kartik (P/1518)
Parker Russell Eastern Africa LLP	C	CPA Otolu Coutts Akolo (P/494) CPA Majani Victor Jalega (P/1546) CPA Okonji Michelle Ommnyala (P/2423)
PATEL & PATELS AUDITORS	C	CPA Bhaskarbai Ambalal Patel (P/1809)
Patel Shah Joshi& Associates	C	CPA Kamasastry Kolluri Venkata Sub (P/1228) CPA Wanyoike Samuel Kamande (P/2481)
PATTNI & ASSOCIATES	C	CPA Vrishita Anand Pattni (P/2328)
Paul and company Associates	C	CPA Paul Nanjero Kuya (P/1983)
PAUL FREDRICK & ASSOCIATES	C	CPA Kariuki Paul Njuguna (P/2923)
PAULN & ASSOCIATES	C	CPA Paul Njuguna Wairimu (P/2788)
Pecuniary Support Services	M	CPA Julianne Njeri Mwaura (M/0074)
PEDO AND ASSOCIATES	T	CPA Pedo Maurice Owino (T/0007)
Pentagram Associates, Certified Public Accountants	T	CPA Hassan Abdinoor Hussein (T/0050)
PERINA & ASSOCIATES	C	CPA Maina Peter Kariuki (P/2560)
PeteMac & Associates	C	CPA Osoro Peter Makori (P/2091)
PETER AND COMPANY	C	CPA Peter Gacheru Wairimu (P/1718)
Peter Njuki & Associates	C	CPA Njuki Peter Kamau (P/1858)
Peter Scotts & Associates	C	CPA Peterson Irungu Muriithi (P/2126)
PEWMU ASSOCIATES	C	CPA Kimaru Paul Kipruto (P/2058) CPA Njogu Anne Wangui (P/2076) CPA Waititu Muchiri (P/1470)
PGN & PARTNERS	C	CPA Ndegwa Paul Gashoya (P/2287)
PHILIP KAMURU & ASSOCIATES	C	CPA Muchomba Philip Kamuru (P/582)
PHILIP MPM & CO	C	CPA Mwangi Philip Mburu (P/2346)
PHILIP NICO AND ASSOCIATES	C	CPA Philip Nico Ogutu (P/2848)
PIK ASSOCIATES	C	CPA Kuria Paul Irumbi (P/2905)
PJJ & ASSOCIATES	C	CPA Jared Okello Otieno (P/1730)

PKF Kenya LLP	C	CPA Mirchandani Ritesh Haresh (P/1631) CPA Vadher Alpesh Vallabhdas (P/1375) CPA Shah Nishith Gautam (P/1369) CPA Patrick Kagiri Kuria (P/2045) FCPA Michael Koome Mburugu (P/2069) CPA Shah Jalpesh Vershi (P/1219) CPA Darshan Prabhulal Shah (P/2051) FCPA Chaudhry Mohamed Asif (P/2059) CPA Salim Pyarali Alibhai (P/2151) CPA Larian B.Savio Abreu (P/1790) CPA Santokh Gurmit Singh (P/1524) CPA Erick Mbuthia Njuguna (P/2061) CPA Shilpa Jayantilal Chheda (P/2370) CPA Chandria Ajaykumar Velji (P/1353) CPA Mike Njuguna Kimundu (P/2235) CPA Kunal Papat Bharadva (P/2387) CPA Charles Waigiri Mukunu (P/2386) CPA Mehul Bhavsar (P/1818) CPA Piyush Ramesh Devchand Shah (P/1521) CPA Oguttu Charles Redri (P/2304) CPA Sumesh Joseph D'cruz (P/2956)
PKINYUA & ASSOCIATES	C	CPA Kinyua Peter Kirienye (P/2241)
PMK ASSOCIATES	C	CPA Maina Peter Kamau (P/1489)
PN Muteti & Associates	C	CPA Muteti Philip Nyamasyo (P/2837)
PRATIK KARANIA & ASSOCIATES	C	CPA Pratik Vijay Karania (P/2086)
Pratiksha Dhanani and Associates	C	CPA Pratiksha Mahendrakumar Dhanani (P/2035)
PricewaterhouseCoopers LLP	C	CPA Ngahu Peter Kimani (P/1458) FCPA Saiti Kang'e (P/1652) FCPA Njoroge Richard Githinji (P/1244) CPA Muriu Francis Warui (P/1821) CPA Kimacia Bernice Wangari (P/1457) CPA Edward Kerich Korgoren (P/2048) FCPA Michael Ochieno Mugasa (P/1478) FCPA Okundi Benson Ochieng (P/1649) CPA Norbert's Stephen Ochieng (P/1819) CPA Lucy Thuo (P/2413) CPA Alice Chepkoech Ngetich (P/2902) CPA Stella Wakiyu Githinji (A/0025) CPA Job Ruiru Ngunu (A/0022) CPA Kiambi Patrick Mutegi (P/2056) CPA Jamila Aroi Yusuf (P/2955) CPA Fredrick Otieno Ogolla (A/0028) CPA Isaiah Nderitu Gakonyo (A/0029) CPA Joseph Kagiri Njoroge (A/0030)
PRIME WELSCH CONSULTING LLP	C	CPA Aseka Albert Webure (P/2774) CPA Muya Francis Kimuri (M/0032)

PROMPT AUDITORS AND CONSULTANTS	C	CPA Karimjee Fatima Mustafa Adamali (P/2406)
PROVIDENTIA BUSINESS SOLUTIONS	C	CPA Meyo Elizabeth Mbuga (P/2195)
PSK ASSOCIATES	C	CPA Ruthiiri Paulino Mutegi Njoka (P/1816) CPA Kamau Samuel Kungu (P/1638)
RANGI & COMPANY ASSOCIATES	C	CPA Rangi Joshua Okoth (P/2133) CPA Mugilwa Nixon Serede (P/2340) CPA Rose Akinyi Adem (P/2800)
RANTO & ASSOCIATES LLP	C	CPA Daniel Muriuki Kurauka (P/2005)
Reen and Associates	C	CPA Mwangi Maureen H (P/2671)
Regina Wambui & Associates LLP	C	CPA Njuguna Regina Wambui (P/2096) CPA Sylvester Walusala Wafula (M/0028)
Reuben Gitahi & Associates	C	FCCA Gitahi Reuben Boro (P/2217)
REUBSHONE ASSOCIATES	C	CPA Nyameri Reuben Mogere (P/2784)
RIANTO J. & ASSOCIATES	C	CPA Rianto Jonathan Samparuan (P/2731)
RIBRAN and Associates	C	CPA Nyakeri Richard Onyiego (P/2430)
RIC & ASSOCIATES	C	CPA Ndege Eric Mbaya (P/2505)
Richard Kamami & Company	C	CPA Kamami Richard Maina (P/2032)
RICHARD, HASSAN & ASSOCIATES	C	CPA Ochola Richard W. Odongo (P/1602) CPA Hassan Mohamed Hassan (P/2034)
Riogi and Associates	C	CPA Mose Elias Riogi (P/2814)
riskbridge C.F CPAK	C	CPA Bulle Ahamed Mohamud (P/2055)
RK & ASSOCIATES CPA(K)	C	CPA Bor Abraham Kipkemboi (P/2492) CPA Julius Kipleting Rutto (P/1982)
RMC LLP	C	CPA Okwach Richard Omaru (P/2772) CPA Bala Collins Omondi (P/2741)
Robert Kilonzo & Associates	C	CPA Robert Josephat Kilonzo (P/2650)
Robert Philip & Associates	C	CPA Robert Wanjora Ndirangu (P/2737)
Rockville Associates	C	FCCA Rose Wairimu Mwaura (P/1954)
Ronalds LLP	C	FCCA Ronald N'gedi Bwosi (P/1865) CPA Amukuyi Festus (P/2895) CPA Mwanja Peter Gachanja (P/2871) CPA Kanjagua Evelyn Wairimu (P/2944)
Rotich BC & ASSOCIATES	T	CPA Rotich Benjamin Cheruiyot (T/0015)
RSCO LLP	C	CPA Paul Gakuu Ihiga (P/1932) CPA Shah Rajnikant Mohanlal (P/420) CPA Ndichu Eric Munene (P/2925) CPA Kisuli Robert Nzingu (P/2926) CPA Ojjo Benard Omondi (T/0019)

RSM Eastern Africa LLP	C	FCPA Ashif Sadrudin Kassam (P/1126) CPA Nyambeta Elvis Ogeto Abuga (P/2303) CPA George Mwangangi Mutua (A/0011)
RUMA CERTIFIED PUBLIC ACCOUNTANTS LLP	C	CPA Owilah David Gor (P/2488) CPA Peter Maina Kinuthia (P/2620)
RUORO KOTUT & COMPANY	C	CPA Ruoro Mwangi Kanyari (P/1412) CPA Kotut Paul Kipng'etich (P/2081)
Russell Bedford Alexander & Associates LLP	C	CPA Gitonga Dennis Njoroge (P/1705) CPA Wairimu Lawrence Ngugi (P/1646) CPA ASSIFDIN FERAZDIN (P/1636)
RWERIA & COMPANY	C	CPA Kariuki Robert Njagi (P/2474)
RWK & ASSOCIATES CPA(K)	C	CPA Kingori Regina Wanja (P/2277)
RYM Consulting Associates	C	CPA Raymond Macharia (P/2777)
S. N KANIU AND COMPANY	C	CPA Kaniu Samuel Njoroge (P/2278)
S.NAMSANDO & ASSOCIATES	C	CPA Namsando Silvester Severian (P/1192)
Sabwa and Associates LLP	C	CPA Christine Mideva Sabwa (P/2306) CPA Anne Wairimu Ng'ang'a - Kimari (M/0098)
Sachin Patel & Associates	C	CPA Patel Sachinkumar Jagdishbhai (P/2795)
SAID ABEID SAID & CO	C	FCPA Said Said Abeid (P/1587)
Sakami and Associates	C	CPA Sakwa Martin Barasa (P/2730)
SALANIK CERTIFIED PUBLIC ACCOUNTANTS	C	CPA Busienei Beauta Kiprono (P/2845)
SALIL AND ASSOCIATES	C	CPA Salil Lilian Jepkosgei (P/2491)
Sam & Associates	C	CPA Samuel Kiautha M'nthangi (P/1911)
Sam Kahiga & Associates	C	CPA Kahiga Samson Njenga (P/2127)
Sami Accountants	C	CPA Kamau Samuel Karanja (P/2802)
SAMMY RAYMOND & ASSOCIATES	C	CPA Sammy Raymond Muteti (P/2689)
Sammy Stanley & Associates	C	CPA Njuguna Sammy Kamau (P/2966)
Samuel Njiraini & Associates	C	CPA Njiraini Samuel Ndungu (P/2877)
SBN Edwards Smith LLP	C	CPA Mokaya Samuel Bironga (P/1073) CPA Daniel Godfrey M. Githinji (P/1939)
SCAN ASSOCIATES PF/1103	C	CPA Mbusu Andrew Ndunda (P/2745) FCPA Mwaghogho James Dalton (P/2796)
SEAL ASSOCIATES	C	CPA Githuku Paul Wambugu (P/2939)
SERVE MANAGEMENT SOLUTIONS LLP	C	CPA John Maina Kinyua (P/1735) CPA Njoroge Paley Gichohi (P/2643) CPA Mbuvi Abednego Ngumbau (P/2825)
SFAI Kenya Prolific	C	CPA Rugunya Jeremiah Gitau (P/2703)
Shaam & Associates Company	T	CPA Chesimet Sang Dennis (T/0043)

Shah Bhasin & Associates	C	CPA Tejal Mayur Malde (P/2161)
Shah Pandya and Company LLP	C	CPA Shah Milan Sobhagchand (P/1009) CPA Pandya Nitichandra Krishnalal (P/287)
Shah Patel & Company	C	FCCA Shah Shantilal Khimji (P/142)
SHALIN GOR & COMPANY	C	CPA Shalin Chitranjan Gor (P/1220)
Shantilal Gala & Co.	C	CPA Shantilal Anandji Gala (P/15)
SHULUNGE & CO	C	FCCA Hon. Mwadeghu Thomas Ludindi (P/558)
SIAN STRATEGIES	C	CPA Rose Njeri Kilemi (P/2819)
SIBA AND ASSOCIATES	C	CPA Nyera Mango Sibagaya (P/2046)
Siero & Associates	C	FCCA Siero Bernard Ouma (P/1409)
SIGOWO ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS OF KENYA	C	CPA Bramwel Kibet Sigowo (P/2884)
SILA & ASSOCIATES	C	CPA Sila Patrick Mutinda (P/1317)
SIR ALEX & ASSOCIATES	C	CPA Kyalo Alex Musili (P/2847)
SIR JONATHAN AND COMPANY LLP	C	CPA Yego Jonathan Kipchumba (P/2516) CPA Daniel Kipchumba Birgen (P/2417)
Sir Robert & Company	C	CPA Robert Muriithi Muthike (P/1794)
Skaivory & Associates	C	CPA Kaguongo Sospeter Mwangi (P/2974)
SKM Africa LLP	C	CPA Mokaya Caleb Karaya (P/2518) CPA Macharia Julius Kimani (P/2597) CPA Uduy Gerhard (T/0053)
Smith & Associates	C	CPA Ndungu James Muturi (P/1372)
SN AND ASSOCIATES	C	CPA Ndoinyo Shadrack (P/2970)
SNM & Associates	C	CPA Maina Sammy Njoroge (P/2344)
Soni & Company	C	CPA Niketa Prafulchandra Soni (P/1850)
SPENCER AND ASSOCIATES	C	CPA Okwiri Simplicius Spencer (P/2888)
SPL & Associates	C	CPA Lang'o Simeon Peter (P/2331)
STAN & PARTNERS	C	CPA Mutiso Stansilaus Kitambi (P/2511)
STAN MUTHAMA & COMPANY	C	CPA Nding'a Stanslaus Muthama (P/2584)
STARING AND COMPANY	C	CPA Ratemo Samuel Nyatangi (P/2652)
Stealth Advisors	M	CPA Anthony Kerori Ngige (M/0090)
Stemic & Associates	C	CPA Odera Micah Odhiambo (P/2776)
Stephen & Associates	C	CPA Kamau Stephen Gathang'a (P/1641)
STERLING ASSOCIATES	C	CPA Mumu Jackson Mwangangi (P/2951)
STEVE ANTHONY & ASSOCIATES	C	CPA Mburu Stephen Kinyua (P/2764)
STRATFIN CONSULTANTS & ADVISORY	M	CPA Amin Mohammed Jamil (M/135)
STRATWELL ASSOCIATES	C	CPA Bulle Habiba Abey (P/2771)

SUDI NDINYO & ASSOCIATES	C	CPA Joseph Sudi Ndinyo (P/1959)
SWANGALWA & ASSOCIATES	C	CPA Wangalwa Sophia Mwhaki (P/2030)
Sylvester & Associates	C	CPA Oyogo Sylvester Pancras (P/2339)
T & T SHAH AND ASSOCIATES	C	CPA Shah Toral Bhagwanji (P/1496) CPA Shah Tejal Bhagwanji (P/1498)
T.LANGA AND COMPANY	C	CPA Langa Tobias (P/2374)
T& M KIMOTHO ASSOCIATES	T	CPA Kimotho Timothy Mbucuna (T/0032)
TAC & Associates	T	CPA Ruth Wanjiru Njoroge (T/0011)
Tarra Associates	M	CPA Mugo Beatrice Njeri (M/0149)
TAXGUIDE AFRICA	C	CPA Ouma George Guda (P/2343)
TAXMART KENYA	C	CPA Patrick Gagani Munyoni (P/1843)
TAXOUTLOOK & ACCOUNTANCY KENYA	C	CPA Oyoo John Otieno (P/2816)
Tegic & Associates	M	CPA Njeru Jacob Mutegi (M/0137)
TELA ALUSALA & COMPANY	C	CPA Alusala Charles Tela (P/1055)
TEVANS ADVISORY	C	CPA Njogu Tabitha Nduta. (P/2969)
Thairu and Associates	C	CPA Thairu Ng'ang'a (P/1355)
THAKRAR FINANCIAL CONSULTANTS	C	CPA Thakrar Anjli Laxmikant (P/1500)
Thama & Associates	C	CPA Thama Simon Njau (P/2702)
The Accountancy Studio	M	CPA Kabue Jane Waithira (M/0120)
Thindi and Company LLP	C	CPA Julius Nduati Thindi (P/1627) CPA Nelima Doris Rebecca (M/010)
THOITHI AND ASSOCIATES	C	CPA Lawrence Karogo Thoithi (P/1679)
THUKU & ASSOCIATES	C	CPA Joseph Thuku Mbugua (P/1901)
Thumbi Nga'ang'a & Associates	C	CPA Thumbi Jonah Lawrence Kibe (P/439) CPA Nganga Patrick John Kiarie (P/437)
Timothy Kyallo & Associates	C	CPA Timothy Kyallo Mulatya (P/2541)
TITUS MUTHUI & ASSOCIATES	C	CPA Muthui Titus Muithya (P/2115)
Tony Ndung'u & Company	C	CPA Ndiritu Anthony Ndung'u (P/2536)
Treed Associates	C	FCCA Muya Charity Muthoni (P/92)
Triple M Certified Public Accountants	M	CPA Michael Mutuku Muthiani (M/015)
UHY Kenya	C	CPA Daniel Ndungu Kagunda Kabiru (P/1904) CPA Muthia Josephat Mwai (P/1072) CPA Eunice Njeri Miano (P/2453) CPA Mithamo Hezekiel Karigu (P/2442)
UMURO WARIO & ASSOCIATES	C	CPA Fidhow Abdi Dubat (P/2464) CPA Galgalo Umuro Wario (P/1472)
UPIN VASANI & CO	C	FCCA Upin Jayantilal Vasani (P/1022)

VALUE SOLUTIONS CONSULTING	C	CPA Gurhan Ismail Mohamud (P/2736)
VALUECENT AFRICA- CPA	C	CPA Johnson Florence (P/2870)
Vanmo Associates	M	CPA Nyaringita Vane Moraa (M/0092)
VCK AUDITORS & CONSULTANTS	C	CPA Evans Ogari Onwonga (P/1971) CPA Karani Vincent Charles (P/1318) CPA Kitur Hillary Kipngetich (P/2874)
VERONICAH MUASYA & ASSOCIATES	M	CPA Muasya Veronicah Ndinda (M/0156)
VICTOR MUTISYA & COMPANY	C	CPA Mutisya Victor Syengo (P/601)
VICTOR O.O & ASSOCIATES	C	CPA Victor Odhiambo Omwanda (P/2074)
VINCENT NKAIWUATEI & ASSOCIATES	A	CPA Vincent Kironyoro Nkaiwuatei (A/0010)
VINTAGE ASSOCIATES	C	CPA Mukeya Kevin (P/2444)
Vipin Shah & Associates	C	CPA Shah Vipinchandra Gulabchand (P/341)
VSV & Associates	C	CPA Varsani Vinashri Shivji Jadv (P/2111)
VUTAGWA AND ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS (K)	C	CPA Narigu Iris Vutagwa (P/2376)
W. G.Gitau & Associates	C	CPA Wanjiru George Gitau (P/2214)
wach consultants	C	CPA Wainaina Fredrick Mungai (P/1282) CPA Malingu Benjamin Achode (P/1084)
Wachira Mundia and Associates	C	CPA Mundia Michael Wachira (P/2008)
Wachira N Associates	C	CPA Warui Patrick Kamanja (P/1513)
Wakairu Consultants	C	CPA Wakairu Peter Kung'u (P/2662)
Wakanene & Associates	C	CPA David Wainaina Wakanene (P/2105)
WAKANYI WOKABI AND COMPANY	C	CPA Kioi Gladys Wakanyi (P/1727)
Wallace & Associates	C	CPA Ngina Wallace Kimani (P/2551)
WALUBENGO & ASSOCIATES	C	CPA Walubengo Johnstone Kibunguchi (P/695)
Wambu & Associates	C	CPA Peter Kirugu Wambu (P/2002)
Wambugu Githaiga & Associates	C	CPA Githaiga Amos Wambugu (P/720)
WAMBUGU MARCLUS & ASSOCIATES	C	CPA Kamau Marclus Mugo (P/2576)
WAMBUGU WANGAI AND COMPANY	C	CPA Wangai Peterson Wambugu (P/1044)
Wambui & Company	C	CPA Gathuthi Jerioth Wambui (P/1030)
WAMBUI KIARIE & ASSOCIATES	C	CPA Kiarie Eunice Wambui (P/2635)
Wamira & Associates LLP	C	CPA Francis Ojwang' Wamira (P/1907) CPA Wamira Andrew Omondi (P/1572)
WAMM Accede & Associates	C	CPA Wachira Michael Mwangi (P/2296)
WAMUTU AND ASSOCIATES	C	CPA Wamutu John Wachira (P/1507)
WANDERA & ASSOCIATES CPA	C	CPA Wandera Joseph Ogwobo (P/2893)
WANDERI & ASSOCIATES	C	CPA Mungai Wanderi (P/2273)

WANGAI AND COMPANY	C	CPA Wangai Noah Maina (P/463)
Wangeçi Mwangi & Company	C	CPA Lucy Wangeçi Mwangi (P/1599)
Wangombe & Associates	C	CPA Amon Kimani Kinyanjui (P/2266) CPA Benson Mwangi Wang'ombe (P/1759)
WANJAU NDONGA AND ASSOCIATES	C	CPA wanjau samuel ndonga (P/2631)
Wanjawa & Associates (CPA-K)	C	CPA Onesmus Mbakaya Wanjawa (P/2508)
Wanjiru Gitonga & Associates	C	CPA Ann Wanjiru Gitonga (P/2568)
Wanyoro And Company	C	CPA George Kamami Wanyoro (P/2231)
WARREN & ASSOCIATES	C	CPA Orwa Warren Odhiambo (P/2089)
WASONGA RAO AND ASSOCIATES	C	CPA Rao Geoffrey Wasonga (P/2503)
Watiri & Associates	C	CPA Watiri Caroline Wanjiku (P/2594)
WATITU WANJIRU & ASSOCIATES	C	CPA Lucy Watitu Wanjiru (P/1870)
Wave Advisory	C	CPA Abdi Adan Birik (P/2758)
Waweru DJM Associates	C	CPA Daniel John Miruru Waweru (P/1801)
Waweru Kimathi & Associates	C	CPA Kimathi Joseph Waweru (P/1616)
WAWERU MWANGI AND ASSOCIATES	C	CPA Mwangi Isaac Waweru (P/2596)
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WIA EAST AFRICA	C	FCCA Wachira Nguru Muregi (P/302) CPA Kimani Joseph Irungu (P/995) CPA Stephen Mbugua Tumbo (P/1603) CPA Irungu Ethan Hiram (P/237)
WOODVALE ASSOCIATES	C	CPA Yimbo Silas Hosea Ochola (P/1215)
WYCLIFFEMAJENGO & ASSOCIATES	C	FCCA Majengo Wycliffe Kibisu (P/1605)
Yusuf J M & Co	C	CPA Yusuf Juma Mulindwa (P/1216)
Zablon Abuga & Associates	C	CPA Abuga Zablon Onkoba (P/1677)
ZACKY & ASSOCIATES	C	CPA Okhwanasiloli Z. S. Otido (P/2044)
Zade Associates	C	CPA Muholo Kennedy Zachariah (P/2724)
Zalma & Associates LLP	C	CPA Odongo Zachary Omondi (P/2531) CPA Ohore Julia Akinyi (M/0139)
ZAUKO LUGALIA & ASSOCIATES	C	CPA Lugalia Dickson Zauko (P/1305)
Zaver Patel & Company	C	CPA Zaverbhai Ratanji Patel (P/948)
ZNGUNDI & ASSOCIATES	C	CPA Ngundi Zachary Waweru (P/2399)
zuki consult	C	CPA Makau Stephen Nzuki (P/2849)