

**THE SACCO SOCIETIES ACT
(CAP 490 LAWS OF KENYA)
AUTHORIZED AUDITORS**

Pursuant to Section 44 and 45 of Sacco Societies Act (Cap. 490B), the Sacco Societies Regulatory Authority gives notice that the following audit firms have been duly authorised to audit deposit taking Sacco's in Kenya for the financial year ending 2018.

	NAME OF THE FIRM	POSTAL AD.	TELEPHONE	TOWN
1	A. M. KAROKI & ASSOCIATES	12485-20100	0720-850519	NAKURU
2	AGGREY & COMPANY	62494-00200	0713983994/0733894391	NAIROBI
3	AGORO & ASSOCIATES	43819-00100	0733794885/0704021957	NAIROBI
4	ALEKIM & ASSOCIATES	44207-00100	0722-742257	NAIROBI
5	ALEX AND PARTNERS	4063-00100	0202686324/0733513369	NAIROBI
6	AMBALE & COMPANY	41953-80100	0721601437/0733900964	MOMBASA
7	AMOS MWANGI MAINGI AND COMPANY	4471-01002	0722-821149	THIKA
8	APOLLO & ASSOCIATES	68290-00200	020-2240063/5/0722659508	NAIROBI
9	ARTICSON & ASSOCIATES	27443-00100	0721907441/0731583063	NAIROBI
10	B.O. OMOLO & COMPANY	44952-00100	0722-653861	NAIROBI
11	BARASA OKECHI & COMPANY	36948-00200	0723-794997	NAIROBI
12	BENIM & ASSOCIATES	59792-00200	0721568802/020440002	NAIROBI
13	BERNARD MULANDI & CO.	1210-00515	0722-576609	NAIROBI
14	BETHWEL AND COMPANY	3307-30100	0723-271035	ELDORET
15	BILLSMITH & COMPANY	21559-00505	0712-181227	NAIROBI
16	BITTA AND ASSOCIATES	46892-00100	020-3506169	NAIROBI
17	BMK MUOKI & CO	10502-00100	0724-021200	NAIROBI
18	BON & DREW ASSOCIATES	6293-40103	0720-727675	KISUMU
19	BOSIRE ONGERI & CO	10502-00100	0721857758/0732256810	NAIROBI
20	BP OMBUKI & ASSOCIATES	933-00518	0727-630430	NAIROBI
21	CARORITA & ASSOCIATES	10004-00400	0723789729/0733834230	NAIROBI
22	CATHERINE MWANGI AND ASSOCIATES	3243-00506	0722-685045	NAIROBI
23	CHARLES JOSHUA & ASSOCIATES	77073-00611	0720-719832	NAIROBI
24	CHENGONI & COMPANY	11450-00100	0726-623117	NAIROBI
25	CHUMO & ASSOCIATES	1592-20200	0725-451726	KERICHO
26	CLYDE & ASSOCIATES	210 - 00200	0722-459052	NAIROBI
27	CM MAINGI & COMPANY	23933-00100	0202719264/2721267	NAIROBI
28	COSTA LUIS & CO	70358-00400	020 343838	NAIROBI
29	CPJ & ASSOCIATES	13250-00100	203567117	NAIROBI
30	D. N. WAWERU & ASSOCIATES	531-00217	2020866	LIMURU
31	D.K. WAMBUA & ASSOCIATES	5957-00100	0722771411/0202514799/0736801644	NAIROBI
32	D.M K MUATHE & ASSOCIATES	2471-00200	020-2227319/020-2344390	NAIROBI
33	DAN & ASSOCIATES	49190-00100	254 2221687/0722821283	NAIROBI
34	DANIEL AND DANIELS CO.	72968-00200	0721-670562	NAIROBI
35	DAVID & ASSOCIATES	58823-00200	0713-542259/0727832604	NAIROBI
36	DAVID G W & ASSOCIATES	10264-	0723940939/0734940939	LIMURU
37	DELOITTE & TOUCHE	40092-00100	020-4230000	NAIROBI
38	DIDA & ASSOCIATES	17993-00100	0721-383272	NAIROBI
39	DMC ASSOCIATES	30847-00100	0734-773479	NAIROBI
40	DMG PETER & ASSOCIATES	69307-00400	020-2664116	NAIROBI
41	DOJY & ASSOCIATES	412-00300	0722-666669	NAIROBI
42	DTM & ASSOCIATES	3868-01002	020-2344172/0722318202	THIKA
43	EDWARD DUNCAN & ASSOCIATES	59827-00200	0714-925266	NAIROBI
44	EDWIN & ASSOCIATES	22464-00400	0722-238714	NAIROBI
45	EKV & ASSOCIATES	21624-00100	020 4443244-6/0706142226	NAIROBI
46	ELIJAH & COMPANY ASSOCIATES	8491-00100	0722-934187	NAIROBI
47	ELIUD & AFFILIATES	2675-00100	0721-138665	NAIROBI
48	ERNST & YOUNG LLP	44286-00100	020-2886000	NAIROBI

	NAME OF THE FIRM	POSTAL AD.	TELEPHONE	TOWN
49	ESANI & ASSOCIATES	8396-0300	0722-925315	NAIROBI
50	ESTHER & ASSOCIATES	262-20100	0734-949758	NAIROBI
51	EUNICE NJUGUNA & COMPANY	51443-00100	0723102773/0205237408/0792764735	NAIROBI
52	EUNICE PHILIP AND ASSOCIATES	24505-00100	0721-826754	NAIROBI
53	FH & COMPANY	64587-00620	0720645655/0722642500	NAIROBI
54	FIROZALI KASSAM AND ASSOCIATES	49739-00100	0722-736365	NAIROBI
55	FITZGERALD & ASSOCIATES	1766-00100	722634700	NAIROBI
56	FREDRICK & PARTNERS ASSOCIATES	17032-80100	0722318490/0412220771	MOMBASA
57	GACHANGA & ASSOCIATES	44635-00100	0722-817188	NAIROBI
58	GACHAU MAINA & COMPANY	100576-00101	0722-622794	NAIROBI
59	GAD WEKESA & ASSOICIATES	34769-00100	0711457598/0733410811	NAIROBI
60	GATUNE & ASSOCIATES	5213-00506	0722-695691/0780695691	NAIROBI
61	GEMAL & COMPANY	24363-00100	0722-367245/0722442681/0716673611	NAIROBI
62	GEOFFREY GITAU & CO	6556-00200	722550625	NAIROBI
63	GICHOHI IRUNGU & COMPANY	409-01000	0722816210/0722880307	THIKA
64	GICHURU GATHU &ASSOCIATES	1475-00217	0707-511070	LIMURU
65	GICHURU M & COMPANY	19873-00100	0722-932606	NAIROBI
66	GITHERE ASSOCIATES & CO.	65154-00618	020-2035571/0722379055/0735748732	NAIROBI
67	GITHIGA MWANGI & ASSOCIATES	69969-00400	312264/312272	NAIROBI
68	GITHINJI KIANA & ASSOCIATES	2250-60100	0722-447546	EMBU
69	GITHUKU MWANGI & KABIA	8007-00200	0738271457/0798568956	NAIROBI
70	GRANT THORNTON	46986-00100	0728-960963	NAIROBI
71	GWETH ONGUKA & ASSOCIATES	94030-80107	0729-839470/0739177019	MOMBASA
72	H W GICHOHI & COMPANY CPA(K)	34694-00100	0713324558/0733324588/0202430295	NAIROBI
73	HENRY SMITH & WILSON CPA	9937-00100	202104874	NAIROBI
74	HESANGO & ASSOCIATES	3508-40200	0725-851030	KISII
75	HIRUM & ASSOCIATES	60246-00200	0726-453142	NAIROBI
76	HORWATH ERASTUS & CO	55268-00200	0203860524/1/10722375611	NAIROBI
77	HUDSON & ASSOCIATES	4984-02200	0722-762534	NAIROBI
78	IRERI KARURAA & COMPANY	7349-00300	0736-874123/0721414353	NAIROBI
79	IWW ASSOCIATES	7963-00300	0728-287639	NAIROBI
80	J. M. GATHAIYA & CO	44982-00100	0722-562293	NAIROBI
81	J. N. MATHEKA & ASSOCIATES	74442-00200	0722-387392	NAIROBI
82	J. NDIANGUI NGUYO & ASSOCIATES	696-00517	0721-551755	NAIROBI
83	J.M. GITAU & COMPANY	100149-00100	0721-708649	NAIROBI
84	J.M.ONYANCHA & ASSOCIATES	1322-40200	0721-248817	NAIROBI
85	J.MWANGI & ASSOCIATES	23598 - 00625	0733-818835	NAIROBI
86	JACKSON WETOSI & ASSOCIATES	76-50200	0733956075/0722448995/0722505914	NAIROBI
87	JACOB & ASSOCIATES	16264-00100	0722-838274	NAIROBI
88	JAM MARTINS GACHUHI & CO	7264-00300	0722-833981	NAIROBI
89	JAMES & COMPANY ASSOCIATES	35358-00100	0720-746179	NAIROBI
90	JAMES AGGREY & ASSOCIATES	73754-00200	0710490292/0722989425	NAIROBI
91	JAMES OYONDI & ASSOCIATES	80600-80100	0412230300/0722411060	MOMBASA
92	JONNELS & COMPANY	57242-00200	020-2184083	NAIROBI
93	K. NJOROGE & CO	57079-00200	0706-958808	NAIROBI
94	K.G STEVEN & ASSOCIATES	2568-00100	0722882328/0729152362	THIKA
95	KABUYA & ASSOCIATES	2015-00200	0722-705863	NAIROBI
96	KAGO MUKUNYA & ASSOCIATES	30362-00100	0722-489332	NAIROBI
97	KALAMA & ASSOCIATES	5267-80100	0722-390738	MOMBASA
98	KANGEA & ASSOCIATES	3664-20100	051-2212487	NAIROBI
99	KARIUKI THUO & COMPANY	2215-00100	0721-598287	NAKURU
100	KAVUTHI NZIOKA AND COMPANY	9348-00200	0720780726/0206530490	NAIROBI
101	KAYEN NJUGUNA & ASSOCIATES	33282-00600	0722-696991	NAIROBI
102	KEPHER FRANKLIN & ASSOCIATES	30899-00100	0202210931/310910	NAIROBI
103	KHOYA &COMPANY	21359-00505	0722-778016	NAIROBI
104	KIAGE & ASSOCIATES	386-00618	0722-970543	NAIROBI

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105	KIARIE KANGETHE & CO	26955-00100	0723-108981	NAIROBI
106	KIBIEGO KIPTUM & COMPANY	42790-00100	0202212491/0700736709	NAIROBI
107	KIBUCHI & ASSOCIATES	26224-00504	0723-617013	NAIROBI
108	KIGATHI & ASSOCIATES	66070-00800	0725-937003	NAIROBI
109	KIGO NJENGA & COMPANY	6865-00300	020-202109/8/020-2020832	NAIROBI
110	KIGUNDU MWANGI & ASSOCIATES	7279-00300	0203743541/0723788103	NAIROBI
111	KIGUNDU & COMPANY	2309-00606	0719-151671	NAIROBI
112	KIHUNYU MUNGAI & ASSOCIATES	67674-00200	0722-814778	NAIROBI
113	KIIGE & ASSOCIATES	104428-00101	0721-368873	NAIROBI
114	KIMALEL ARAP KIRUI	1782-20200	0722-733481	KERICHO
115	KIMANI & ASSOCIATES	20122-00200	02022266769/214158	NAIROBI
116	KING'ANG'I KAMAU & COMPANY	5698-0200	0722879126/0722785467	ELDORET
117	KINGORI KIMANI & COMPANY	31234-00600	0773-495670	NAIROBI
118	KINYANJUI & ASSOCIATES	55777-00200	0729-250343	NAIROBI
119	KINYORI & ASSOCIATES	70216-00400	0710169888/0727780863	NAIROBI
120	KIOKO & ASSOCIATES	2346-00100	0202060969/0720708636	NAIROBI
121	KIRENGE & ASSOCIATES	6578-00200	0723-799307	NAIROBI
122	KIRUGU & ASSOCIATES	45279-00100	0722786435/0770516000	NAIROBI
123	KIUNYU & ASSOCIATES	12527-00400	0722-288392	NAIROBI
124	KKCO EAST AFRICA	46335-00100	2728388/0702703535	NAIROBI
125	KM ROP & ASSOCIATES	8239-30100	0726862178/0787551335	ELDORET
126	KPMG KENYA	40612-00100	020-2806000	NAIROBI
127	KRESTON KM & CO.	66837-00800	0202404880/0720018525	NAIROBI
128	KUGURU & ASSOCIATES	13886-00400	0722-256754	NAIROBI
129	KYALO & ASSOCIATES	52531-00200	0722-365306	NAIROBI
130	KYALO MULWA & COMPANY	1545-90100	0723686100/0733776058	MACHAKOS
131	KYENGO & ASSOCIATES	16193-00100	0774-898604	NAIROBI
132	LABCHEY & ASSOCIATES	20993-00202	020-2686813/0202557940	NAIROBI
133	LABONYO & ASSOCIATES	62776-00200	0711-956305	NAIROBI
134	LAMECK OGEMBO & ASSOCIATES	36514-00200	0722-803149/0202347019	NAIROBI
135	LANGAT & ASSOCIATES	2103-20200	0722-736922	KERICHO
136	LARRY RANG & CO.	12578-00100	0722-458956	NAIROBI
137	LENARDS & ASSOCIATES	10253-00100	0733344493/0204409606	NAIROBI
138	LISHENGA & CO.ASSOCIATES	22430-99100	0720024291/0202473149	NAIROBI
139	LIVINGSTONE & CO	50119-00200	0739862374/0739862374	NAIROBI
140	MACHIRAH & ASSOCIATES	712-00618	020-8078688	NAIROBI
141	MAINA D CHEGE & ASSOCIATES	16529-00100	0722-817818	NAIROBI
142	MAINA KAGIGITE & ASSOCIATES	50251-00200	0721-563409	NAIROBI
143	MAINA KIMANI & ASSOCIATES	21933-00400	202428508/0726470075	NAIROBI
144	MAINA KINYUA & CO	25107-00100	0716-692471	NAIROBI
145	MAINA MUTHUI & ASSOCIATES	67337-00200	0722856532/0735259685	NAIROBI
146	MAINGI & ASSOCIATES	76172-00508	0202249613/0722527877	NAIROBI
147	MAKENI MUTUA & ASSOCIATES	28181-00200	0723-254963	NAIROBI
148	MAKONNEN & CO	17933-00100	0733-711163	NAIROBI
149	MANYURA & ASSOCIATES	1356-00200	0721-412034	NAIROBI
150	MARABI & ASSOCIATES	28522-00200	0720-725287/0734773597	NAIROBI
151	MARIARA KIGOTHO & ASSOCIATES	16587-00100	0720-348930	NAIROBI
152	MARIBEL-HERMANS & ASSOCIATES	4049-80107	0721864865/0734021947	NAIROBI
153	MARITIMES & ASSOCIATES	816-00200	0786508970/0722366820	NAIROBI
154	MASAMBU & ASSOCIATES	102945-00101	0722-896753	NAIROBI
155	MASHUDI AND MASHUDI AUDITORS	873-80400	0726872995/0734872995/0763872995	MOMBASA
156	MASINDE & WEKESA ASSOCIATES	10670-00400	0720-555800	NAIROBI
157	MATENGO & ASSOCIATES	67603-00200	0723893260/0727898253	NAIROBI
158	MATENGO GITHAE & ASSOCIATES	50821-00100	020-2699944	NAIROBI
159	MATHARA & ASSOCIATES	50355-00200	020-2034114	NAIROBI
160	MATHENGE & COMPANY	67785-00200	0722-523226	NAIROBI

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161	MATHERI GICHU & ASSOCIATES	5107-00100	0722-788979	NAIROBI
162	MAZARS	61120-00200	203861175/6/9	NAIROBI
163	MBAI NDETEI & ASSOCIATES	34112-00100	2716751/47	NAIROBI
164	MBAYA & ASSOCIATES	45390-00100	0204446466/0722207938	NAIROBI
165	MBIYU KAGIRI	73978-200	0722-685045	NAIROBI
166	MBIYU MUHIA & ASSOCIATES	3975-01002	0721349128/0202602369	THIKA
167	MBURU & ASSOCIATES	16151-20100	0722-995592	NAKURU
168	MC OYOMBRA & COMPANY	18023-00100	0726-246404	NAIROBI
169	MCJOEL & ASSOCIATES	14840-00800	0722-530662	NAIROBI
170	MELLA ALING & ASSOCIATES	2953-00200	20787937/020789282	NAIROBI
171	MENYA & ASSOCIATES	10055-00100	0722808804/020250990	NAIROBI
172	MESSO & ASSOCIATES	3676-40100	0721-499979	KISUMU
173	MIKE KISWILI & COMPANY	53238-00200	20205160006	NAIROBI
174	MJAMES & ASSOCIATES	2155-60100	0720-296860	EMBU
175	MOSES MUNGAI KIOI & ASSOCIATES	1307-00200	0724-424276	NAIROBI
176	MOSOP & ASSOCIATES	55685-00200	205100172	NAIROBI
177	MSM CHRIS & ASSOCIATES	5957-00100	0722-972935	NAIROBI
178	MUCHIRI & ASSOCIATES	45366-00100	0722-303904	NAIROBI
179	MUDAMBA & ASSOCIATES	19128-00501	020828854/020828856	NAIROBI
180	MUEMA & ASSOCIATES	6873-00300	0715-927087	NAIROBI
181	MUENI MBEVI & COMPANY	30540-00100	0722-787233	NAIROBI
182	MUGA J.N. & ASSOCIATES	89148-80100	0722371467/0771404049	MOMBASA
183	MUGO & COMPANY	51820-00200	20 221098	NAIROBI
184	MUGO DOMINIC & COMPANY	3724-00100	0712-056460/0733737141	NAIROBI
185	MUGO MUNGAI & COMPANY	42844-00100	203556055/0722486194	NAIROBI
186	MUGAI IKAME & ASSOCIATES	1579-01000	0721-409933	THIKA
187	MUIRU KANDIA & COMPANY	75960-00200	0720-651841	NAIROBI
188	MUKHOOL K JOHN & COMPANY	61906-00200	0722-766445	NAIROBI
189	MULAMULA & ASSOCIATES	13562-00800	0727-127779	NAIROBI
190	MULI DANIELS & ASSOCIATES	72631-00200	0721985853/0721845203	NAIROBI
191	MUNGAI NGURE & COMPANY	9-00625	0722-486022	NAIROBI
192	MURAGE & ASSOCIATES	8892-0030	0731-337941	NAIROBI
193	MURIITHI KINGORI & ASSOCIATES	1494-10400	0712-397212	NANYUKI
194	MURUGU & COMPANY	12035-00100	0722-757292	NAIROBI
195	MURUGU MBARIA & ASSOCIATES	671-00300	0721-664324/0202400606	NAIROBI
196	MUSASIAH, KAGURI & ASSOCIATES	60591-00200	0727738535/0715426478	NAIROBI
197	MUTAHU MARANGA & ASSOCIATES	13656-00800	202144881	NAIROBI
198	MUTHUI & COMPANY CPA (K)	696-00517	0724-800986	NAIROBI
199	MUTUA & COMPANY	17823-00100	0704-595773	NAIROBI
200	MUTUGI MURO & ASSOCIATES	490-10200	0733999351/0722759587	MURANGA
201	MUTUNE & ASSOCIATES	59534-00200	0722-906337	NAIROBI
202	MWANGI KAMWARA & ASSOCIATES	34458-00100	202633423/0722788834	NAIROBI
203	MWANGI WAITHAKA & ASSOCIATES	1032-10200	0722-456830	MURANGA
204	MWANIKI KAHURO & ASSOCIATES	42382-00100	0721585957/0728524366	NAIROBI
205	MWENCHA & ASSOCIATES	53553-00200	0722-223215	NAIROBI
206	MWENDWA JACINTA & CO	46274-00100	0722908620/0732908620/0710578486	NAIROBI
207	MWISYWA BETH & ASSOCIATES	30236-00100	0722-315926	NAIROBI
208	NAHASHON & COMPANY	16018-00100	0725976586/0733999743	NAIROBI
209	NDERITU MAIRO & COMPANY	3067-00200	0720-552204	NAIROBI
210	NDIRANGU MWANGI	4625-00100	0721418596/0202162016	NAIROBI
211	NDIRANGU WACHIRA & ASSOCIATES	880-10300	0722-581022	KERUGOYA
212	NDOIGO & ASSOCIATES	101210-00101	0722-305500	NAIROBI
213	NDUAKI & ASSOCIATES	9156-00300	0722-857218	NAIROBI
214	NDUBI MUGAMBI & CO	1366-60200	0723-531104	MERU
215	NDUNGU KAMITI & COMPANY	74553-00200	0722-427142	NAIROBI
216	NELSON & FRANCIS ASSOCIATES	6797-30100	0773-584190	ELDORET

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217	NGANGA MWANGI & CO	13006-00400	0722-984169	NAIROBI
218	NGARI & ASSOCIATES	74550-00200	0202099837/0723448710	NAIROBI
219	NGETHE & ASSOCIATES	63128-00619	204050333/0726222000	NAIROBI
220	NGICHO S. & COMPANY	531-40300	0710640758/0776195053	HOMABAY
221	NGIGI & PARTNERS	50281-00200	0722-227263	NAIROBI
222	NGUGI MUTHAMI & ASSOCIATES	7395-00100	0722-562196	NAIROBI
223	NGURE & COMPANY	693-10101	0722-386187	KARATINA
224	NGWILI & COMPANY	3495-00100	0720-347902	NAIROBI
225	NJAGI NJERU ASSOCIATES	1542-00100	0729-057918	NAIROBI
226	NJENGA K. NGUGI & CO	4211-00200	0722-770846	NAIROBI
227	NJERI THANDI & COMPANY	29061-00625	0721-739816	NAIROBI
228	NJERU NYAGA & COMPANY	42767-00100	0206000460/0722707233	NAIROBI
229	NJIRU KAGEREKI & COMPANY	62228-00200	0723-950149	NAIROBI
230	NJOGU FUNDI & ASSOCIATES	86-10300	0722-997697	KERUGOYA
231	NJORO & ASSOCIATES	7263-00300	0721-457471	NAIROBI
232	NJOROGE KARANJA & ASSOCIATES	31337-600	0724-852650	NAIROBI
233	NJOROGE NJOGU & ASSOCIATES	669-00515	0722-306352	NAIROBI
234	NJUE MUGO & ASSOCIATES	1627-00100	318775/0723960826/0764460826	NAIROBI
235	NJUGUNA KIOI & ASSOCIATES	31845-00600	208049178	NAIROBI
236	NYAGA MUGO & CO	355-60100	0722510266/0724741177/0202022048	NAIROBI
237	NYAGARI & ASSOCIATES	11533-00400	0721712090/0202048687	NAIROBI
238	NYAMBARI & ASSOCIATES	29017-00100	0722-755535	NAIROBI
239	NYAMOSI & ASSOCIATES	58250-00200	2008063720/0722316470	NAIROBI
240	NYASAE & ASSOCIATES	61693-00200	020311262/072232680	NAIROBI
241	NYENGE & COMPANY	45040-00100	0722277959/0203310121	NAIROBI
242	OBAGA & COMPANY	3446-40200	0722-654426	KISII
243	OBIRIA & CO.	43085-80100	0728388103/0202100490/5/9	MOMBASA
244	OBWOCHA & ASSOCIATES	2176-200	0720101093/0722711445	NAKURU
245	OCEAN WANGA ASSOCIATES	73886-00200	0202244968/0722785120	NAIROBI
246	OCHAKO & ASSOCIATES	7481-00300	0722-995791	NAIROBI
247	OCHIENG ONYANGO & COMPANY	56509-00200	0722536858/0722744823/0206005104	NAIROBI
248	ODANGA AND ASSOCIATES	56852-00200	0722-804264	NAIROBI
249	ODERA OTIENO FRANCIS & ASSOCIATES	8237-00300	0722-463113	NAIROBI
250	OGOLA JOSIAH & ASSOCIATES	118-40607	0739-846221	UGUNJA
251	OGOT & ASSOCIATES	81942-80100	0729-403679	MOMBASA
252	OGUDA & ASSOCIATES	283-00511	0721-518822	NAIROBI
253	OKUNGU & ASSOCIATES	26529-00100	0717-880502	NAIROBI
254	OKWARA & ASSOCIATES	29224-00100	202715341	NAIROBI
255	OLOO M.A & ASSOCIATES	60678-00200	0722-246576	NAIROBI
256	OMANWA & ASSOCIATES	64447-00600	0702-018448	NAIROBI
257	OMENYE & ASSOCIATES	95296-80104	0722412589/0412221773	MOMBASA
258	ONCHWERI MASANYA & ASSOCIATES	135-40202	0726-547364	KEROKA
259	ONDAKO MAINA & ASSOCIATES	13109-00100	0721-272232	NAIROBI
260	ONDONG & ASSOCIATES	23907-00100	0733-552654	NAIROBI
261	ONGITI AND ASSOCIATES	51255-00200	202730695	NAIROBI
262	ONSERIO & COMPANY	2008-20100	0725-461559	NAKURU
263	ONYANCHA & ASSOCIATES	51493-00200	202314342	NAIROBI
264	OPEMBE & ASSOCIATES	13383-00100	0722565000/0721809218	NAIROBI
265	ORWA & COMPANY ASSOCIATES	9595-00100	0722719926/0735884612	NAIROBI
266	OTIENO OBOGE & COMPANY	6592-00100	0721-238658	NAIROBI
267	OWALA & ASSOCIATES	58282-00200	0722440206/0707605087	NAIROBI
268	PARKER RANDALL EASTERN AFRICA	25426-00100	0771-007125	NAIROBI
269	PATEL SHAH JOSHI & ASSOCIATES	41684-00100	203751814/15	NAIROBI
270	PETER & COMPANY	73124-00200	0723-711105	NAIROBI
271	PETER GITHAE & ASSOCIATES	50531-00100	0202699933/0721326764	NAIROBI
272	PHILIP KAMURU & ASSOCIATES	79612-00200	0733785650/0716258128	NAIROBI

	NAME OF THE FIRM	POSTAL AD.	TELEPHONE	TOWN
273	PKF KENYA	14077-00800	204270000	NAIROBI
274	PKINYUA & ASSOCIATES	53571-00200	0720-983783	NAIROBI
275	PRICEWATER HOUSE COOPERS	43963-00100	202855000	NAIROBI
276	R.K & ASSOCIATES	3008-30100	0724764544/0723729545	ELDOROT
277	RANGI & COMPANY	61505-00200	0710-230076	NAIROBI
278	RANTO & COMPANY	17586-00100	0720-694105	NAIROBI
279	REUBEN GITAHU & ASSOCIATES	463-00100	0722-372677	NAIROBI
280	RICHARD HASSAN & ASSOCIATES	9386-00200	0206558089/0706232223	NAIROBI
281	RONALDS & ASSOCIATES	41331-00100	0717-558212	NAIROBI
282	ROSALYNN & ASSOCIATES	8422-00100		NAIROBI
283	RSM EASTERN AFRICA	349-00606	0203614000/0204451747/8/9	NAIROBI
284	RUBUI WANYOIKE & ASSOCIATES	27-10200	0722-858977	MURANGA
285	S. N KANIU & COMPANY	21446-00100	0722-994629	NAIROBI
286	S. NAMSANDO & ASSOCIATES	34194-00100	0722-243582	NAIROBI
287	SAID ABEID SAID & CO	82667-80100	0731-071982/0720071983	MOMBASA
288	SAM & ASSOCIATES	7669-0200	22889765	NAIROBI
289	SESI & ASSOCIATES	76600-00508	0722726764/0202365255	NAIROBI
290	SHULUNGE & COMPANY	86926-80100	0724-285347	MOMBASA
291	SIERO & ASSOCIATES	6314-00100	0202229783/020313578	NAIROBI
292	SILA & ASSOCIATES	2436-090100	0722-302021 / 0734621573	MACHAKOS
293	STEPHEN & ASSOCIATES	14426-00100	02508873/4/5/0700416626/020250887	NAIROBI
294	TELA ALUSALA & COMPANY	7766-00200	0722941001/0202243602	NAIROBI
295	THOITHI & ASSOCIATES	15409-00100	020-204948/0722389099	NAIROBI
296	THUMBI NG'ANG'A & ASSOCIATES	1457-00100	072850392/0733272892	THIKA
297	UHY KENYA	13550-00800	4442860/4447286	NAIROBI
298	VC KARANI & ASSOCIATES	45481-00100	0738561956/0202710102	NAIROBI
299	VICTOR MUTISYA & COMPANY	28421-00200	0733906392/0722906392/0202245236	NAIROBI
300	VICTOR O.O. & ASSOCIATES	10564-00200	0723870699/0771664068	NAIROBI
301	WACH CONSULTANTS	13602-00800	0722789505/0722612761	NAIROBI
302	WACHIRA MUNDIA & ASSOCIATES	14585-00800	0795333000/0754333000	NAIROBI
303	WACHIRA N. ASSOCIATES	58991-00200	0722-740960	NAIROBI
304	WALTER KILONZI & ASSOCIATES	967-80200	0722-869083	MALINDI
305	WALUBENGO & ASSOCIATES	5264-30100	0532060797/0710357671	ELDOROT
306	WAMBU & ASSOCIATES	2215-00200	0721-581598/0733890246/0722949601	NAIROBI
307	WAMBUGU & ASSOCIATES	86895-80100	0722817400/04122246466/079964417	MOMBASA
308	WAMBUGU GITHAIGA & ASSOCIATES	57939-00200	0722-486882	NAIROBI
309	WAMBUGU WANGAI & COMPANY	8822-00100	0202228766/0722410823	NAIROBI
310	WAMUTU & ASSOCIATES	30686-00100	0721-382835	NAIROBI
311	WANGECI MWANGI & COMPANY	20906-00100	0722211312/0735621517/0739230409	NAIROBI
312	WANYASA & COMPANY	26654-00504	0202249596/0721608452	NAIROBI
313	WANYORO & COMPANY	2034-00606	0722-595552/0736497235	NAIROBI
314	WARREN & ASSOCIATES	1496-00200	0722557931/0733784042	NAIROBI
315	WATHIKA MWAURA & ASSOCIATES	27890-00100	202655459	NAIROBI
316	WAWERU KIMATHI & ASSOCIATES	3584-80100	0722-895004	MOMBASA
317	WIA EAST AFRICA	46671-10100	0722207119/0202699163/073465444	NAIROBI
318	WOKABI & COMPANY	70268-00400	0722-526381	NAIROBI
319	WYCLIFFE MAJENGO & ASSOCIATES	830-50100	0722-362190	KAKAMEGA
320	YUSUFU J M & COMPANY	85803-80100	0733887155/0722105844	MOMBASA
321	ZACKY & ASSOCIATES	8601-00300	0734-345184	NAIROBI



JOHN MWAKA
CHIEF EXECUTIVE OFFICER

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