

THE CO-OPERATIVE SOCIETIES ACT

(CAP 490 LAWS OF KENYA)

AUTHORIZED AUDITORS

PURSUANT to section 25 of the Co-operative societies Act ,and when read with rule 16 of the Co-operative Societies Rules,2004,the Commissioner for Co-operative Development gives notice that the following firms have been duly authorized to audit co-operative societies during the year 2016.

S/N O	NAME OF THE FIRM	POSTAL ADDRESS	TELEPHONE	TOWN
1	MINISTRY OF INDUSTRIALIZATION & ENTERPRISE DEVELOPMENT -DIRECTORATE OF CO-OPERATIVE AUDIT	40811-00100	020-312226/2731531	NAIROBI
2	OBIRIA & CO	43085-80100	0728388103	MOMBASA
	ABDULHAMID AND COMPANY	23005-00100	0722737250	NAIROBI
3	ACHODE & COMPANY	13602-00800	020-2394464/0722912761	NAIROBI
4	AMBALE & COMPANY	41953-80100	0721601437	MOMBASA
5	AGGREY & COMPANY	62494-00200	0713983994/0733894391	NAIROBI
6	AGORO & ASSOCIATES	43819-00100	0733794885/0704021957	NAIROBI
7	AK WACHIRA & ASSOCIATES	34278-00100	0722638864	NAIROBI
8	ALEX AND PARTNERS	4063-00100	0202686324/0733513369	NAIROBI
9	ALEKIM & ASSOCIATES	44207-00100	0722602884/0722742257	NAIROBI
10	AMG KENYA	37581-00100	0723497791/0724878710	NAIROBI
11	A.M. KAROKI & ASSOCIATES	12485-20100	254512213192	NAKURU
12	AMOS WAMBUGU	57939-00200	0722486882	NAIROBI
13	APOLLO & ASSOCIATES	68290-00200	020-2240063/5/0722659508	NAIROBI
14	ANCHINGA AND ASSOCIATES	67731-00200	0700161699	NAIROBI
15	BENIM & ASSOCIATES	59792-00200	0721568802/020-2187943	NAIROBI
16	BERNARD MULANDI & CO.	1210-00515	0722576609	NAIROBI
17	B.O OMOLLO& COMPANY	44952-00100	0722653861	NAIROBI
18	BILLSMITH & COMPANY	21559-00505	0712181227	NAIROBI
19	BITTA & ASSOCIATES	46982-00100	020-3506169	NAIROBI
20	BOSIRE PAUL OMBUKI & ASSOCIATES	933-00518	0727630430	NAIROBI
21	BMK MUOKI & CO	8362-00200	0717963059	NAIROBI
22	BONIFACE MUTHAMA NTHENGE	86-90131	0713 442675	NAIROBI
23	CHARLES JOSHUA & ASSOCIATES	77073 -00611	0720719832	NAIROBI
24	CHENGONI & COMPANY	11450-00100	0726623117	NAIROBI
25	CHEGE MUCHUNGUZI MWANGI & COLLP,CPAS	4979-00200	3342841	NAIROBI
26	CHUBI & ASSOCIATES	3859 – 00100	0722808202/020-3516922	NAIROBI
27	CHUMO & ASSOCIATES	1592-20200	0725451726	KERICHO
28	CLYDE & ASSOCIATES	210 – 00200	0722459052	NAIROBI
29	DANIEL DIMBA & COMPANY ASSOCIATES	72631-00200	0721985853	NAIROBI
30	DAVID & ASSOCIATES	58823-00200	2542389265	NAIROBI

31	DMC ASSOCIATES	30847 – 00100	020 – 249026	NAIROBI
32	D.M K MUATHE & ASSOCIATES	2471-00200	020-2344390/0202227319	NAIROBI
33	D.N WAWERU & ASSOCIATES	531-00217	020-2020866	LIMURU
34	DAN & ASSOCIATES	49190-00100	020-340710/2221687/0722821283	NAIROBI
35	DELOITTE & TOUCHE /LIVINGSTONE REGISTRARS LTD	40092-00100	020-4230000	NAIROBI
36	DENNIS PAUL'S ASSOCIATES	75374-00200	0728265539	NAIROBI
37	DMG PETER & ASSOCIATES	69307-00400	020-2664116	NAIROBI
38	D.T. MATHENGE & ASSOCIATES	3868-01002	0722318202/020-2344172	THIKA
39	EDWIN ASSOCIATES	22464-00400	0722524846/0770914073	NAIROBI
40	EKV & ASSOCIATES	21624-00100	020 4443244-6	NAIROBI
41	ELIJAH & COMPANY ASSOCIATES	8491-00100	0722934187/020-2181370	NAIROBI
42	ERIC NGARI & COMPANY	69778-00400	020-6554228/6652351	NAIROBI
43	ESTHER MUCHEMI & CO	16982-00619	0726453142	NAIROBI
44	ESTHER & ASSOCIATES	262-20100	0721283690	NAKURU/ N.P
45	ESANI & ASSOCIATES	8396 -00300	0722925315	NAIROBI
46	GACHANGA & ASSOCIATES	44635-00100	020-2227706	NAIROBI
47	GACHAU MAINA & COMPANY	100576-00101	0722622794/020 2529633	NAIROBI
48	GAD WEKESA & ASSOICIATES	34769-00100	020-342468/0711457598/0733410811	NAIROBI
49	FITZGERALD OTIENO OYOO	1766-00100	0722634700	NAIROBI
50	GEOFFREY GITAU & CO	6556-00200	0722550625	NAIROBI
51	GICHUHI WARWATHE & ASSOCIATES	10264-00200	0723940939	NAIROBI
52	GICHURU GATHU & ASSOCIATES	1475-00217	0722962886	LIMURU
53	GITHIGA MWANGI & ASSOCIATES	69969-00400	0733971854/0723211179	NAIROBI
54	GITHITU & COMPANY	883-10100	0722765568/0733382126	NYERI
55	GITHERE ASSOCIATES & CO.	65154-00618	020-2035571/0722379055/0752168400	NAIROBI
56	GWETH ONGUKA & ASSOCIATES	94030 -80107	0729839470	MOMBASA
57	G G GITAU AND ASSOCIATE	28948 -00100	0713585320/0735272815	NAIROBI
58	HENRY SMITH & WILSON CPA	9937-00100	020-2104874 /0735240888	NAIROBI
59	HENRIKS AND COMPANY	4475-00200	0722491846	NAIROBI
60	GEMAL AND COMPANY	65154-00618	0722379055,0735748732	NAIROBI
61	H W GICHOHI & COMPANY CPA(K)	34694-00100	020-2640260/2640261/0713324558	NAIROBI
62	IGNATIUS & COMPANY	45457-00100	0721849766/0720925178/0736359639	NAIROBI
63	INOTI & COMPANY	103552 – 00101	0721551571	NAIROBI
64	JACKSON WETOSI & ASSOCIATES	76-50200	0722505914/0733956075	BUNGOMA
65	J.MWANGI & ASSOCIATES	23598 – 00625	0733818835	NAIROBI
66	J.N. MATHEKA & ASSOCIATES	74442-00200	020-2325405/0722387392	NAIROBI
67	J.S RUNGU & COMPANY	568-60200	0725-531209	MERU
68	JAM MARTINS GACHUHI & COMPANY	7264-00300	0722833981	NAIROBI
69	JAMES AGGREY & ASSOCIATES	73754-00200	020-2212301/0722989425	NAIROBI
70	JAMES & COMPANY ASSOCIATES	35358-00100	0720018106	NAIROBI
71	J. K NJENGA & ASSOCIATES	56008-00200	0721404374	NAIROBI
72	J. M. GATHAIYA & CO	44982-00100	0720-22122382 – 0722562293	NAIROBI

73	J M GITAU & CO	100149-00101	0721708649	NAIROBI
74	JOHN WILLIS & ASSOCIATES	3259-00100	0720292848/ 0716314304	NAIROBI
75	JOSEPHAT WAITITU & ASSOCIATES	11507-00100	0721526799/020-2627014	NAIROBI
76	JOSIAH NJENGA & ASSOCIATES	41825-80100	041-2225403/2227764	MOMBASA
77	J. NDIANGUI NGUYO & ASSOCIATES	696-00517	0721551755	NAIROBI
78	J. M. ONYANCHA & ASSOCIATES	1322-40200	0721248817	KISII
79	K.NJOROGE & COMPANY	57079-00200	020-2212074/0706958808	NAIROBI
80	KABUYA & ASSOCIATES	2015-00200	020-2244098	NAIROBI
81	KAGO MUKUNYA & ASSOCIATES	30362-00100	020-343115/0722489332	NAIROBI
82	KALAMA & ASSOCIATES	5267-80200	042-20103 / 0722390738	MALINDI
83	KIMANI AND ASSOCIATES	58874-00200	N/A	N/A
84	KANGEA & ASSOCIATES	3664-20100	051-2212487 / 0722747117	NAKURU
85	KARIRU & ASSOCIATES	70460-00400	020-219452/020-8014500/0722756221	NAIROBI
86	KAVILI & COMPANY	68188-00200	020-2304250/553438/0722371642	NAIROBI
87	KAVUTHI NZIOKA AND COMPANY	9348-00200	0720780726 / 0737780726	NAIROBI
88	KAYEN NJUGUNA & ASSOCIATES	33282-00600	0722696991	NAIROBI
89	KEPHER FRANKLIN & ASSOCIATES	30899-00200	020-2210931/310910	NAIROBI
90	KG STEVEN AND ASSOCIATES	2568-01000	0722882328 / 0729152362	THIKA
91	KKCO EAST AFRICA	46335-00100	2542730452-254702703535	NAIROBI
92	KHOYA & COMPANY	21359-00505	0722778016	NAIROBI
93	KIAGE AND ASSOCIATES	386-00618	020-311267	NAIROBI
94	KIBIEGO KIPTUM & COMPANY	42790-00100	020-2212491 / 2212515 / 0700736709	NAIROBI
95	KIBUCHI & ASSOCIATES	26224-00504	0723617013	NAIROBI
96	KIGATHI & ASSOCIATES	66070-00800	0725937003	NAIROBI
97	KIGUNDU MWANGI & ASSOCIATES	7279-00300	020-3752038/3743541/0723788103	NAIROBI
98	KIHUNYU MUNGAI & ASSOCIATES	67674-00200	0722814778	NAIROBI
99	KIIGE & ASSOCIATES	104428-00101	0721368873	NAIROBI
100	KIMALEL ARAP KIRUI	1782-20200	0722733481	KERICHO
101	KIMANI GITAHI & ASSOCIATES	28018-00200	020-2062573/0727046740	NAIROBI
102	KINGORI KIMANI & COMPANY	31234-00600	0773495670	NAIROBI
103	KINYANJUI & ASSOCIATES	55777-00200	020-2250536 / 0729250343	NAIROBI
104	KINYORI & ASSOCIATES	70216-00400	0727780863 / 020-2716207	NAIROBI
105	KIRAGU NJIRU & COMPANY	61232-00200	0721212723	NAIROBI
106	KIRUGU & ASSOCIATES	45279-00100	020-2221293 / 0770516000	NAIROBI
107	KIMANI & ASSOCIATES	20122- 00200	0722655993	NAIROBI
108	KM ROP & ASSOCIATES	8239-30100	053-2061644 / 0726862178	ELDORET
109	KOSIEYO AND PARTNERS	1329-00300	0722800639/0733272747/0722343616	NAIROBI
110	KRESTON KM & CO.	4857-00506	020 2804886	NAIROBI
111	KUGURU & ASSOCIATES	13886-00400	0722256754	NAIROBI
112	KYALO & ASSOCIATES	52531-00200	020-2210998/0722365306	NAIROBI
113	KYALO MULWA & COMPANY	1545-90100	0723686100	MACHAKOS
114	KIIGE & ASSOCIATES	1951-00200	0721368873	NAIROBI
115	LARRY RANG & CO.	12578-00100	020-2214861//0722458956	NAIROBI

116	LABCHEY & ASSOCIATES	20993-00202	0725600915	NAIROBI
117	LAMECK OGEMBO & ASSOICATES	36514-00200	020-2347019 / 0722803149	NAIROBI
118	LANGAT & ASSOCIATES	2103-20200	0722736922	KERICHO
119	LISHENGA & ASSOCIATES	22430-00100	0202473149	NAIROBI
120	MABEYA & ASSOCIATES	28166- 00200	0721415906	NAIROBI
121	MAINA KAGIGITE & ASSOCIATES	50251-00200	0721563409	NAIROBI
122	MAINA KIMANI & ASSOCIATES	21933-00400	020-2609495	NAIROBI
123	MAINA WAITHAKA & ASSOCIATES	2250-60100	0724464152	EMBU
124	MAINA KINYUA & CO	25107-00100	0716692471	NAIROBI
125	MAKENI MUTUA & ASSOCIATES	28181-00200	020-2713030 / 0723254963	NAIROBI
126	MANYURA AND ASSOCIATES	135600200	0721412034	NAIROBI
127	MARABI & ASSOCIATES	28522-00200	0720725287	NAIROBI
128	MARARIA KAMAU & CO.	52518-00100	0734364127	NAIROBI
129	MARINGA MWAURA & ASSOCIATES	21037	0721243972	NAIROBI
130	MARIARA KIGOTHO & ASSOCIATES	16587-00100	0720348930	NAIROBI
131	MARITIMES ASSOCIATES	816-00200	0722366820 / 0732767727	NAIROBI
132	MASAMBU & ASSOCIATES	102945-00101	0722896753	NAIROBI
133	MESSO AND ASSOCIATES	3676-40100	0721499979	KISUMU
134	MASINDE & WEKESA ASSOCIATES	10670-00400	0202049828 / 0720555800	NAIROBI
135	MASWAIRONO & ASSOCIATES	1442-30100	0722692462	ELDORET
136	MATENGO & ASSOCIATES	67603-00200	020-2373661 / 020-2420016	NAIROBI
137	MATHARA & ASSOCIATES	50355-00200	020-2034114	NAIROBI
138	MATHENGE & COMPANY	67785-00200	0722523226	NAIROBI
139	MATHERI GICHU & ASSOCIATES	5107-00100	020-5875414/0722788979	NAIROBI
140	MAZARS CPA (K)	61120-00200	020-3861175/6/9	NAIROBI
141	MAWJI SENNIK & COMPANY	66249-00800	0774136529	NAIROBI
142	MBAI NDETENI & ASSOCIATES	34112-00100	020-2716751/47	NAIROBI
143	MBAYA & ASSOCIATES	45930-00100	020-4446466/4448938/0722207938	NAIROBI
144	MBIYU MUHIA & ASSOCIATES	3975-01002	020-2602369 / 0721349128	THIKA
145	MBUGUA NJUGUNA & ASSOCIATES	33670-00600	0723800400/0203537713	NAIROBI
146	MBURU & ASSOCIATES	16151-20100	0722995592 -0512212564	NAKURU
147	MC. OYOMBORA & CO.	18023	0726246404	NAIROBI
148	MELLA ALING & ASSOCIATES	2953-00200	7789282	NAIROBI
149	MENYA ONGONGE & ASSOCIATES	10055-00100	0722808804	NAIROBI
150	MITOKO & COMPANY	56927-00200	0202060893 / 0739509318	NAIROBI
151	MOKUA ONWONGA & CO.	43085-80100	041-4470994/5/6	MOMBASA
152	MOSOP & ASSOCIATES	55685-00200	0722695935	NAIROBI
153	MUCHIRI & ASSOCIATES	12644-00100	0722303904	NAIROBI
154	MUCHUNGI & ASSOCIATES	19849-00202	020-2608786	NAIROBI
155	MUDAMBA & ASSOCIATES	19128-00501	020-828856	NAIROBI
156	MUEMA & ASSOCIATES	6873-00300	0724 859099 / 020-2651572	NAIROBI
157	MUGO & COMPANY	51820-00200	020-2221098 / 020-2218868	NAIROBI

158	MUGO DOMINIC & COMPANY	3728-00100	020-311961/0733737141	NAIROBI
159	MUGO WAMBUGU & ASSOCIATES	103645-00101	0723327076	NAIROBI
160	MULILA & ASSOCIATES	61924-00200	0722891765	NAIROBI
161	MUNGAI & ASSOCIATES	13550-00800	020-4442866/7196	NAIROBI
162	MURAGE & ASSOCIATES	8892-00300	0731337941	NAIROBI
163	MURIITHI KINGORI & ASSOCIATES	1494-10400	0712397212	NANYUKI
164	MUTAHI MARANGA & ASSOCIATES	13656-00800	020-2144881	NAIROBI
165	MUTHENGI & ASSOCIATES	5845-00100	0722527509	NAIROBI
166	MUTUGI MURO & ASSOCIATES	490-10200	0733999351/0722759587	MURANGA
167	MUSASIAH KAGURI & ASSOCIATES	60591-00200	0727-738-535, 0715426478	NAIROBI
168	MURUGU AND COMPANY	12035-00100	07227572	NAIROBI
169	MWANGI WAITHAKA & ASSOCIATES	3712-00200	0721800125	NAIROBI
170	MWANGI GATHIMBA & ASSOCIATES	1321	0722585996	NAIVASHA
171	MWANGI & KAMWARA ASSOCIATES	31281-00600	0202633423	NAIROBI
172	MWANIKI KAHURO & ASSOCIATES	42382-00100	020-2217646	NAIROBI
173	MWENDWA JACINTA & COMPANY	46274-00100	0710578486 / 0732908620	NAIROBI
174	MWISYWA BETH & ASSOCIATES	30236-00100	0722315926	NAIROBI
175	NABANGI & ASSOCIATES	6523-00200	020-2226656/0722405374	NAIROBI
176	NAHASHON NGUGI & ASSOCIATES	58791-00200	020-2304913/0722621562	NAIROBI
177	NAHASHON & COMPANY	16018-00100	0733999743/0725976586	NAIROBI
178	NDERITU MAIRO & COMPANY	3067-00200	0720552204 / 06232553	NAIROBI
179	NDIRANGU WACHIRA & ASSOCIATES	880	0722581022	KERUGOYA
180	NDIRANGU KUNGU & COMPANY	1522-20300	0722-285776	NYAHURURU
181	NDUAKI & ASSOCIATES	9156-00300	0722857218	NAIROBI
182	NDUBI MUGAMBI & COMPANY	1366-60200	0733235604	MERU
183	NDOIGO & ASSOCIATES	101210-00101	0722305500	NAKURU
184	NDUNGU NYOIKE & ASSOCIATES	42295-00100	0723397022	NAIROBI
185	NELSON & FRANCIS ASSOCIATES	6797-30100	0722791500	ELDORET
186	NGANGA MWANGI & COMPANY	13006-00400	0722984169	NAIROBI
187	NGARI & ASSOCIATES	74550-00200	020-2099837/0723448710	NAIROBI
188	NGETHE & ASSOCIATES	63128-00619	020-4050333	NAIROBI
189	NGIGI & PARTNERS	50281-00200	020-2246044	NAIROBI
190	NGURE & COMPANY	693-10101	0722386187	KARATINA
191	NGWILI & CO .CPA(K)	3495-00100	0720347902	NAIROBI
192	NJAGI JOHN NJERU	1542-00100	07217910	NAIROBI
193	NJAGI ISAAC & ASSOCIATES	75185-00200	0722566566	NAIROBI
194	NJARAMBA & ASSOCIATES	13656-00100	0721582252	NAIROBI
195	NJEHIA & ASSOCIATES	567-00600	0721530498	NAIROBI
196	NJENGA K. NGUGI & CO.	441-00605	0722770846	NAIROBI
197	NJERI THANDI & COMPANY	29061-00625	0721-739816	NAIROBI
198	NJERU NYAGA & COMPANY	42764-00100	020-8003783 / 0722707233	NAIROBI
199	NJIRU KAGEREKI & CO	62228-00200	0723950149	NAIROBI

200	NJOGU FUNDI & ASSOCIATES	86-10300	072299697	KERUGOYA
201	NJOROGE KIBEBE & ASSOCIATES	58132-00200	0728406074	NAIROBI
202	NJUE MUGO & ASSOCIATES	1627-00100	317587	NAIROBI
203	NJUGUNA KIOI & ASSOCIATES	31845-00600	020-8049178	NAIROBI
204	NTHENGE & COMPANY	86-9031	0713442675/0733343198	TALA
205	NUTHU KIMANI & COMPANY	15486-00100	0722282086 / 0728653745	NAIROBI
206	NYAGA MUGO & COMPANY	10725-00100	020-2022048/0722510266	NAIROBI
207	NYAGARI & ASSOCIATES	11533-00400	020-2048687/0721712090	NAIROBI
208	NYAKUNDI MWENCHA & ASSOCIATES	3508-40200	0725851030	KISII
209	NYAMOSI & ASSOCIATES	58250-00200	0208063720 / 0722316470	NAIROBI
210	NYASAE & ASSOCIATES	61693-00200	0734323682 / 0722323680	NAIROBI
211	NYENGE & COMPANY	45040-00100	0722277959 / 0733748712	NAIROBI
212	OBAGA & COMPANY	3446-40200	0722654426	KISII
213	OBWOCHA & ASSOCIATES	2176-20100	051-2217160/0722711445	NAKURU
214	OCHSAKO AND ASSOCIATES	7481-00300	0722995791	NAIROBI
215	OCEAN WANGA CONSULTING	73886-00200	0722 785 120	NAIROBI
216	OCHIENG ONYANGO & COMPANY	56509-00200	020-600510 / 0722536858	NAIROBI
217	OGOT & ASSOCIATES	81942-80100	041-2221510	MOMBASA
218	OGUDA & ASSOCIATES	283-00511	0721518822	NAIROBI
219	ONGITI AND ASSOCIATES	51255-00200	020-2730695	NAIROBI
220	OKWARA & ASSOCIATES	52834-00200	020-2715341	NAIROBI
221	OLOO M.A & ASSOCIATES	60678-00200	0722246576	NAIROBI
222	OMANWA & ASSOCIATES	64447-00620	020-312092/315592/0702018448	NAIROBI
223	OMATO & COMPANY	1981-40200	0722765259	KISII
224	OMENYE & ASSOCIATES	95296-80104	0722412589/0412221773	MOMBASA
225	OMBITA & ASSOCIATES	13045-20100	0722389788 / 0733836430	NAKURU
226	ONDAKO MAINA & ASSOCIATES	12109-00100	0721272232	NAIROBI
227	ONDONG & ASSOCIATES	23907-00100	020-2450649 / 0733552654	NAIROBI
228	ONGITI & ASSOCIATES	51255-00200	020-2730695	NAIROBI
229	ONSERIO & COMPANY	2008	0734268927/0722268927	NAKURU
230	ONYANCHA & ASSOCIATES	51493-00200	020-2729431	NAIROBI
231	ORWA & COMPANY ASSOCIATES	9595-00100	020-3862030 / 0722719926	NAIROBI
232	OTIENO OBOGE & COMPANY	6592-00100	0703723038 / 0721238658	NAIROBI
233	OTIENO & ASSOCIATES	67289-00200	020-4401314	NAIROBI
234	OMOLLO H & ASSOCIATES	6293.40103	0720727675	KISUMU
235	O. M. NGOTHO & ASSOCIATES	19473-00100	0723819146	
236	OWALA & ASSOCIATES	58282-00100	020-2490230 / 0722440206	NAIROBI
237	PARKER RANDALL EASTERN AFRICA	25426-00100	0771007125 / 0202399149	NAIROBI
238	PAUL KYALO & CO	6535-00100	0722971603	NAIROBI
239	PETEMAC & ASSOCIATES	36903-00200	0736073352	NAIROBI
240	PETER & COMPANY	73124-00200	0723711105	NAIROBI
241	PKF KENYA	14077-00800	0204270000	NAIROBI

242	PHILIP KAMURU & ASSOCIATES	79612-00200	0733785650	NAIROBI
243	P. L. ONSASE & CO	40819	0726595934	NAIROBI
244	PG NDUNGU & ASSOCIATES	00200-54224	0722946273	NAIROBI
245	PSK ASSOCIATES	8566-00100	0705911844/020-2127966/2128056	NAIROBI
246	PRICE WATERHOUSE COOPERS	43963-00100	020-285500	NAIROBI
247	RANGI AND COMPANY ASSOCIATES	61505-00200	0710230076	NAIROBI
248	RICHARDS & ASSOCIATES	9386-00200	020-6558089 / 0722233983	NAIROBI
249	RONALDS & ASSOCIATES	41331-00100	0717558212 / 0720131650	NAIROBI
250	RUBUI WANYOIKE AND ASSOCIATES	27-10200	0722858977	MURANGA
251	RUOROKO KOTUT & COMPANY	407-20100	0724707742	NAKURU
252	ROSALYN & ASSOCIATES	8422-00100	0705268484	NAIROBI
253	ROSTEM AND ASSOCIATES	13364	0202110463	NAIROBI
254	SAM & ASSOCIATES	7669-00200	0722889765	NAIROBI
255	SAID ABEID & CO.	82667-80100	0720071983/073107982	MOMBASA
256	SAMTO & ASSOCIATES	50868-00200	020-882873 / 0721982166	NAIROBI
257	SESI & ASSOCIATES	76600	0202365255 / 0722726764	NAIROBI
258	SHULUNGE & COMPANY	86926-80100	041-2317351 / 0724285347	MOMBASA
259	SILA & ASSOCIATES	2436-090100	0722-302021 / 0734621573	MACHAKOS
260	SIERO & ASSOCIATES	6314-00100	020-313578 / 3544727	NAIROBI
261	SOLOMON GEORGE & COMPANY	14426-00100	020-2025736	NAIROBI
262	STEPHEN & ASSOCIATES	14426-00100	020-2508873/4/5	NAIROBI
263	S. NAMSANDO & ASSOCIATES	34194-00100	0722243582	NAIROBI
264	TELA ALUSALA & COMPANY	7766-00200	020-2243602 / 0722941001	NAIROBI
265	THANGARU & ASSOCIATES	291-00520	0722-651692	NAIROBI
266	THEURI NDEGWA & ASSOCIATES	46773-00100	0722876058	NAIROBI
267	THOITHI & ASSOCIATES	15409-00100	020-204948/0722389099	NAIROBI
268	THOMAS DANIEL & ASSOCIATES	61407-00200	0738288389/0719506425	NAIROBI
269	THUMBI NG'ANG'A & ASSOCIATES	1457-01000	020-269628/0723850392/0733272892	THIKA
270	UHY KENYA	13550-00800	4442866/72/7196	NAIROBI
271	V.C .KARANI & ASSOCIATES	45481-00100	020-2710102/0738561956	NAIROBI
272	VICTOR MUTISYA & COMPANY	28421-00200	020-2245236/0722906392	NAIROBI
273	VICTOR O.O & ASSOCIATES	10564-00200	0771664068 / 0723870690	NAIROBI
274	WACHIRA MUNDIA AND ASSOCIATES	14585-00800	0722427226	NAIROBI
275	WACHURA & ASSOCIATES	58991 – 00200	0206007541-2	NAIROBI
276	WIA EAST AFRICA	46671-00100	020-2699163	NAIROBI
277	WALUBENGO & ASSOCIATES	5264-30100	0710357671 / 0726009916	ELDORET
278	WAMBU & ASSOCIATES	2215-00200	020-2212382 / 0722949601	NAIROBI
279	WAMBUGU & ASSOCIATES	86895-80100	0412224644 / 0722817400	MOMBASA
280	WAMBUGU NJENGA & ASSOCIATES	56186-00200	0721769125	NAIROBI
281	WAMBUGU GITHAIGA & ASSOCIATES	57939-00200	0722486882	NAIROBI
282	WAMBUGU WANGAI & COMPANY	8822-00100	020-2228766	NAIROBI
283	WAMUTU & ASSOCIATES	30686-00100	0721382835	NAIROBI

284	WANGECI MWANGI & COMPANY	20906-00100	0735621517 / 0722211312	NAIROBI
285	WANJA MUTHAURA & ADVOCATES	792-00606	0733400374 / 0720081746	NAIROBI
286	WANYASA & CO.	26654-00504	0721608452	NAIROBI
287	WARAHO KAMAU AND ASSOCIATES	13599-00400	0735 889198	NAIROBI
289	WARREN & ASSOCIATES	1496-00200	0722557931	NAIROBI
290	WARUTUMO WAMBUGU & COMPANY	5085-00200	0723145715	NAIROBI
291	WAWERU KIMATHI & ASSOCIATES	3584-80100	0722895004	MOMBASA
292	YUSUF J M & CO	85803-80100	0722105844/0203575933	MOMBASA
293	WOKABI & COMPANY	70268-00400	0722526381	NAIROBI
294	WILLIAM L. WACHIRA & COMPANY	55433-00200	0721611129	NAIROBI
295	OGOT AND ASSOCIATES	81942-80100	0729403679	MOMBASA
296	OKUNGU AND ASSOCIATES	26529-00100	254717880502	NAIROBI
297	WYCLIFFE MAJENGO & ASSOCIATES	830-50100	0722362190	KAKAMEGA
298	YUSUF J M & CO	85803-80100	0733887155/0722105844/020-3575933	MOMBASA
299	ZACKY & ASSOCIATES	8601-00300	0734345184	NAIROBI

P.N GICHUKI

A.g. COMMISSIONER FOR CO-OPERATIVE DEVELOPMENT