

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--|--|--------------------------------|---|-------------|---|----------------|
| A M Shah & Sons | Jubilee Exchange House, 4th Floor, Rm 415E, Kaunda Street, | P.O.Box 43750 - 00100 Nairobi | 2221833, 2220633 | 2217037 | Bipin Ambalal Shah | P000618152Z |
| A. K. Wachira & Associates | Kenda House, 3rd Floor, Room C 5, Tom Mboya Street, | P.O. Box 34278 - 00100 Nairobi | 0722 - 638854 | | Amos Karangi Wachira | A002283838R |
| A. P. Davies | Orchard Close, Muthaiga, | P.O. Box 30100 - 00100 Nairobi | 3762115, 0722-762967 | | Anthony P. Davies | A000139616I |
| A. S. Omar & Company | Ganjoni | P.O. Box 86167 - 80100 Mombasa | 041-2222620, 0722-499951 | | Abdulhalim Said Omar | A001102663C |
| AAC Kenya (Formerly Abdulwahid Aboo & Co.) | 3rd Floor, Sea View Plaza, Mama Ngina Drive, | P.O. Box 83313 - 80100 Mombasa | 041-2223917 | 041-2228989 | Abdulwahid M Aboo, Zulfiquarali Shamsubeen Aboo, Saima Abdul Wahid Aboo | A000186296Y |
| AAC Kenya (Formerly Abdulwahid Aboo & Co.) | Sabaki Centre, 1st Floor, Lamu Road, | P.O.Box 1028 - 80200 Malindi | 042-2131713 | 042-2130360 | See Mombasa address | |
| AAC Kenya (Formerly Abdulwahid Aboo & Co.) | Jokim, Behind Surgilinks, Off Mombasa Road, | P.O. Box 2282 - 00200 Nairobi | 020-554244 | 020-554424 | See Mombasa Address | |
| Aboka Aloyo & Associates | Simla House, L.R. 209/664 Tom Mboya Street, | P.O. Box 16714 - 00100 Nairobi | 2244661, 0721-582543 | 2244661 | James Aboka Aloyo | A001550742K |
| Achode & Company | Occidental Plaza, 4th Floor, Wing B, Muthithi Road, | P.O. Box 1648 - 00200 Nairobi | 3743488, 020-2394464, 0733-988600, 0722-912-761 | 3743488 | Benjamin Achode Malingu | A001228983E |

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| Achode & Company | Ambalal House, | P.O. Box 84639 - 80100 Mombasa | 041-2228115, 2227661 | | See Nairobi Address | |
| Achode Mokuia & Company | Bima Towers, 1st Floor | P.O. Box 84639 Mombasa | 041-2227661, 2228115 | 041-2228115 | Benjamin Achode Malingu, George Mokuia Obiria | P051180193V |
| Adera & Associates | Geomaps Centre, Off Elgon Road, 4th Floor, | P.O. Box 7914-00200 Nairobi | 020-828368, 0733- 606747 | 020-828369 | Oliver Charles Adera | A001115531A |
| Adrec & Co. | Professional Centre, Ngong Road | P.O. Box 7715 - 00100 Nairobi | 254-20-3876455/6 | 254-20-3872608 | Michael Kamotho Karuru | P000607239Y |
| Aggrey & Associates | New Harlingham Plaza, 3rd Floor, Suite D7, | P.O. Box 63030 - 00200 Nairobi | 2731431, 0733- 894291 | 2731431, 220307 | Barrack Aggrey Ochieng Obungu | P051159621Z |
| Aggrey & Company | New Hurlingham Plaza, 3rd Floor, Suite D7, | P.O. Box 62494 - 00200 Nairobi | 2731431, 0733- 894391 | 2731431, 220307 | Barack Aggrey Ochieng Obungu | A00105336B |
| Aggrey & Company | Utalii House, 2nd Floor, Room 215, | P.O. Box 62494 - 00200 Nairobi | 220307 | 220307 | See the Main Office | |
| Agutu & Associates | Pan Africa Insurance Arcade, 2nd Floor, Suite 19, | P.O. Box 19545 - 00202 Nairobi | 2734884, 0733- 794652 | | Patrick Obonyo Agutu | A001513981X |
| Ahmed M. Y. Salyani and Associates | Sambunu Road, | P.O. Box 16916 - 80100 Mombasa | 041-2313286, 0720- 932050, 0736-932050 | 041-2313286 | Ahmed M. Y. Salyani | A002494634S |

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| Ainley & Co. | Indersingh Building, 2nd Floor, Kenyatta Avenue, | P.O. Box 336 - 20100 Nakuru | 051-2217318, 2212696, 0722- 646635 | | John Peter Nginya Karara | A000222154C |
| Alex and Partners | Villa Franca Estate, Hse. No. 70 C Mombasa Road | P.O. Box 4063 - 00100 Nairobi | 020-2452510, 0733- 513369 | | Joseph Otieno Abok | A0024792741 |
| Alexandar MCDonald & Scott | 1870/III/156 Matundu - Lane, Off School Lane, Westlands, | P.O. Box 14208 - 00800 Nairobi | 4443692, 4441625, 4443597 | 4444615, 4447147 | Ashwinkumar R. Patel, Reena Maheshkumar Nagda, Lawrence Ngugi Wairimu, Ferozdin Assifdin, Dennis Njoroge Gitonga | P000617922X |
| Alexander Grant & Associates | Tokni House, Enterprise Road, Off Mombasa Road, | P.O. Box 14091 - 00100 Nairobi | 3540672, 3540676, 0713-289123, 0737- 451651 | | Bakulchandara K. Kothari, | A000131023J |
| Alexander Richard and Associates | Ramco Court, Suite D21 Mombasa Road | P.O. Box 14072 - 00100 Nairobi | 020-604954 | 020-604211 | Richard Alex Rotich | P051246452E |
| Alfred Kithusi & Associates | Plot No. 24746, B5 Bellway Court, Ring Road, Kileleshwa | P.O. Box 407 - 00100 Nairobi | 0733-610447, 0727- 905605 | | Alfred Nzomo Kithusi | A000178960W |
| Alkam & Associates | Kimathi House, 7th Floor, Kimathi Street | P.O. Box 3456 - 00100 Nairobi | 020-2160967 | | Alex Kamukwa Nguu | A002906517W |
| AML Associates | Express House, 3rd Floor, Moi Avenue | P.O. Box 85220 - 80100 Mombasa | 020-2333754, 020- 2353210, 020- 2057703 | 020-2057703 | Aggrey Moyi Lukale | A002641163M |
| AML Associates | Krishan Mansion House, 2nd Floor, Moktar Daddah Street, | P.O. Box 16175 - 00100 Nairobi | 020-248219, 020- 248994 | 020-248994 | See Mombasa Address | |

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| Amos Mwangi Maingi & Company | Thika | P.O. Box 4324 - 01002 Thika | 0722-821149, 0733-692511 | | Amos Mwangi Maingi | A002637593M |
| Amoswilson & Associates | | P.O. Box 79207 - 00200 Nairobi | 020-3589979, 0722-790691 | | Amos Kabue Gichuru Mwangi | A001217712F |
| Anand P.Thacker & Co. | A-7 Elite Manor, St. Michael's Road, Off Rhapta Road Westlands | P.O. Box 66606 - 00800 Nairobi | 4442472, 4447600, 0733-614380, 0733-639294 | 4442472 | Anand Pratap Thacker | A000161828Z |
| Apollo & Associates | Town House, 7th Floor, Suite 507 Standard Street, | P.O. Box 68290 - 00200 Nairobi | 2240063/65, 0722-659508 | 22721996 | James Apollo Osano | A000156366Q |
| Arap Kese & Associates | National Bank Building, 2nd Floor, Oloo Street, | P.O. Box 1580 - 30100 Eldoret | 053-2032425, 0720-891824 | 053-2032425 | Charles K Arap Kese | P051092453W |
| Arisi & Company | Pinkam House, 2nd Floor, Room 19, Kenyatta Avenue, | P.O Box 1486 Nakuru | 051-2213631, 0722-249840 | 051-2213631 | Peter Arisi M Okiambe | A000219777E |
| Ashabhai Purshottam Patel & Co. | Plot No. 209/65/43, Ojijo Court, Ojijo Road, Parklands, | P.O. Box 40240, 00100 Nairobi | 3754823/4 | 3754825 | Asharhai Purshottam Patel | A000117164K |
| Ashar & Company | Plot No. 209/37/243, Bukani Road, Nairobi West, | P.O. Box 3978 - 00506 Nairobi | 536125/26/27, 0722-223578 | | Kekin Govindji Ashar | A001230409W |
| Ashvin Ranpara & Company | Kalam House, Wangiapala Road, Highridge, | P.O. Box 14401 - 00100 Nairobi | 3741807/9/2 | 3741809 | Ranpara Ashvin Ramunikal | A000160453Z |

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| Ashwin Brothers | 1870/III/156 Matundu Lane, Off School Lane, Westlands, | P.O. Box 14208 - 00800 Nairobi | 4443692, 4441625, 4443597 | 444615, 4447147 | Ashwinkumar R. Patel, Reena Maheshkumar Nagda, Lawrence Ngugi Wairimu, Ferozdin Assifdin, Dennis Njoroge Gitonga | P000617958L |
| Athman Errey & Company | Savani house, 1st floor, Meru Road, | P.O. Box 197 - 80100 Mombasa | 041-2222184/5/, 2230687, 2315471 | 041-2222186 | Said Omar Athman Errey | A001124739H |
| Athman Errey & Company | K. P. Flats - Flat No. 2, Milimani Road, | P.O. Box 452 - 00202 Nairobi | 020-2731491/2 | 020-2733583 | See Mombasa Address | |
| Athman Nabahany & Company | Plot N.197/XXX, Gusii Street | P.O. Box 81824 - 80100 Mombasa | 041-2318906, 0722-411662 | 041-2318906 | Athman Ahmed Athman | A001123823Y |
| Auta & Associates | Mulji Jetha Mansion, 3rd Floor, Latema Road, | P.O. Box 40085-00100 Nairobi | 020-2252439, 3500829 | 020-2252439 | Michael Auta Onyansi | A001371087N |
| Avinash Shah Bhatti & Company | Parklands Road, Office Suites Budiling Block B 1st Floor, | P.O.Box 48716 - 00100 Nairobi | 3754486, 3746475 | 3754488 | Avinash M Shah, Shabir Ahmed Bhatti | P051121972R |
| Awiti & Associates | | P.O. Box 74178 - 00200 Nairobi | 0722-681097, 0734-072089 | | Leo Agwenge Awiti, Ishak A F Chanzu | A002742485C |
| B. C. Patel & Co. | Purshotam House, Chiromo Lane, Westlands | P.O.Box 45931 - 00100 Nairobi | 3748947, 3740117 | 3742035, 3749919 | Ameo Mihir Chalisehari | P051110400U |
| B. O. Omolo & Company | Wami House, 1st Floor, Room 2, Opposite KCB, Off Jogoo Road | P.O. Box 44952 - 00100 Nairobi | 537755, 0722-653861 | | Booker Ochieng Omolo | P051125531P |

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| Baker Tilly Merali's | New Rehema House, 1st floor, Raphat Road, Westlands | P.O. Box 67486 - 00200 Nairobi | 4442714/5, 0733- 603202 | 4442706 | Mahmud Pyarali Kassamali Merali, Madhav Sudhir Bhandari | A000123616T |
| Bakul Kothari & Company | Tokni House, Enterprise Road, Off Mombasa Road, | P.O.Box 14091 - 00100 Nairobi | 3877008, 0713- 289123, 0737-451651 | | Bakulchandra Jayantilal Kothari | A000131023J |
| Bakul Kothari & Company | Isaac Salaat Road | P.O. Box 715 Kericho | 052-20373, 0722- 522376 | | See Nairobi address | |
| Bakul Kothari & Company | Shiva Tours, Ground Floor, Kwa Shibu Road, | P.O. Box 80518-80100 Mombasa | 041-2228172, 041- 2313984, 0722- 326245 | | See Nairobi Address | |
| Balu & Co. | C. K. Patel Building, 3rd Floor, Kenyatta Avenue, | P.O. Box 700 - 20100 Nakuru | 051-2212195 | 051-2214001 | Ajaykumar Velji Chandria | A002603947V |
| Barmao & Company | Bureau Graphics Building, Wilson Airport, Off Langata Road | P.O. Box 57722 - 00200 Nairobi | 609183, 0733-392694 | 609183 | John Kiptum Barmao | P051127729B |
| Bassan Khanna & Saini | View Park Towers, 3rd Floor, Monrovia Street, | P.O.Box 43175 - 00100 Nairobi | 221350, 221372, 217734 | 242289 | Raghibir S. Saini | 000615794J |
| BDO East Africa | Loita House, 12th Floor, Loita Street, | P.O. Box 10032 - 00100 Nairobi | 2246314, 2246422 | 2246345 | Deepa Helmal Doshi, Mose Nyambega Ondieki | P05112604Z |
| Bell Associates | All Africa Church Conference Building, 7th Floor, Waiyaki Way, Westlands | P.O. Box 16152-00100 Nairobi | 4441291, 4441037/7053 | 4441291 | Patrick Cheruiyot Komen | P051126636X |

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| Benard Associates | LR No. 209/157, Mutiso Menezes Studio, Plumes Lane, Off Ojjo Road, | P.O. Box 12160 - 00100 Nairobi | 0722-459259, 020-8027029 | | Benard Gitau Ngigi | A002718421V |
| Benconsult & Associates | Plot No. 209/8595, View Park Towers, 2nd Floor, Uhuru Highway, | P.O. Box 4958 - 00200 Nairobi | 020-2321935, 0722-317050 | 246489 | Beneah Ochieng Otieno | A002463030D |
| Benson & Associates | AACC Building, 1st Floor, Waiyaki Way, | P.O. Box 28166 - 00200 Nairobi | 4440648, 0721-958304 | | Benson Orina Bosire | A0001563989K |
| Bernny and Associates | Elvic Centre, 1st Floor, Sosiani Street, | P.O. Box 4721 - 30100 Eldoret | 0722 - 723680 | | Bernard Peter Magonya Nyangóngo | A000213156F |
| Bernny and Associates | Ladopharma Building, 3rd Floor, Isibania Highway (Migori Town) | P.O. Box 567 - 40400 Suna Migori | 0721-514016 | | See Nairobi Address | |
| Bett & Associates | Transnational Plaza, 8th Floor, Mama Ngina Street, | P.O. Box 72133-00200 Nairobi | 2212065, 2230330, 2246449, 0723-455277 | 2212120 | Kipnetich Arap Korir Bett, Billow Adan Kerrow | P051096864R |
| Bhari & Associates | Caussa House, St. Michael Road, Westlands | P.O. Box 376 - 00606 Nairobi | 4447105, 4440504, 0733-733092 | 4440504 | Kamaljeet Singh Bhari | A000159929V |
| Bhatt Shah & Co. | 3rd Floor, Salama House, Wabera Street | P.O. Box 40320 - 00100 Nairobi | 2229029, 2247509 | 2218308 | Jagdish Chandra J. Bhatt, Kapoor Devchand Shah | P000616367E |
| Bhatti and Associates | Parklands Road, Office Suites Buidling - Block B 1st Floor, | P.O. Box 48716 - 00100 Nairobi | 3746475, 0720-556788 | | Shabir Ahmed Bhatti | A000160719V |

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| Bhupendra R Vora & Company | Peponi Plaza, Block C2, Peponi Road, | P. O. Box 40147 - 00100 Nairobi | 3749761, 3750384, 0733-842915 | 254-02-3746945 | Bhupendra R. Vora | A000125010N |
| Billsmithi and Company | Pioneer Flats, Opp. Kahawa Barracks | P.O. Box 21559 - 00505 Nairobi | 0712-181227 | | Festus Bill Mithi Wanjohi | A001128039K |
| Birenge & Associates | College House, | P.O. Box 3066 - 00506 Nairobi | 0721-499415 | | Danson Birenge | A001129656V |
| Bironga & Associates | Hurlingham Medicare Plaza, | P.O. Box 60234 - 00200 Nairobi | 020-2500215 | | Samuel Bironga Mokaya | A001099415N |
| Bitta and Associates | St. George's House, 3rd Floor, Parliament Road, | P.O. Box 46982 - 00100 Nairobi | 020-3506169 | 020-219213 | Lawrence Oduor Bitta | A000153399R |
| Bore & Associates | Hughes Building, EMC Block 7/37, 1st Floor, Uganda Road, | P.O. Box 1093 - 30100 Eldoret | 053-2032820 | 053-2032025 | Tek Bore | P000629118V |
| Butt and Associates | Redalf Garage Building, 1st Floor, Biashara Street, | P.O. Box 431 - 20100 Nakuru | 051-2216350 | 051-2212728 | Joseph Ombati Owanga | P051091779E |
| Butt and Associates | Ralli House, 1st Floor, Nyerere Avenue, | P.O. Box 87911 - 80200 Mombasa | 041-2312205 | 051-2212728 | See Nakuru Address | |
| Butt and Associates | County Council Offices, 1st Floor, | P.O. Box 689 - 50400 Busia | 0722-389788, 0733-836430 | 051-2212728 | See Nakuru Address | |

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| C M Maingi & Company | Shelter Afrique House, Ground Floor, Mamlaka Road | P.O. Box 23933-00100 Nairobi | 2721267, 2719264 | | Charles Mutuku Maingi | A000151172X |
| Caleb Maina and Associates | Plot No. 37, Chambers Road, Ngara, | P.O. Box 10259 - 00400 Nairobi | 0729-682508, 0721-779107 | | Caleb Kamuiru Maina | A003339735Z |
| Calvin and Associates | | P.O. Box 4937 - 01002 Thika | 0721-514814 | | Calvin Owuor Rombo | A002936447H |
| Catherine Mwangi & Associates | 1st Floor, West End Place, Off Langata/Mbagathi Rd. Roundabout | P.O. Box 3243 - 00506 Nairobi | 600250, 0722-835346 | 600250 | Catherine Wangui Mwangi | A000160983K |
| Charles & Co. | Hazina Towers, 19th Floor, Uhuru Highway, | P.O. Box 1802 - 00100 Nairobi | 2242233, 3742819, 0723-218204 | | Charles Kibii Cheruiyot | A002711138I |
| Charles Otieno & Associates | Intermark Business Centre, 7th Floor, Taveta Road, | P.O. Box 3729 - 00200 Nairobi | 020-2134586, 0722-621114 | | Charles Onywera Otieno | A001771902J |
| Chege Muchunguzi Mwangi & Company | Merchantile House, 2nd Floor, Koinange Street | P.O. Box 4979 - 00200 Nairobi | 2214180, 342841, 342842 | 342277 | Christopher Mwangi Chege, Zephirin Simeon Muchunguzi | P051144416K |
| Chengoni and Company | Ngumba SP No. L5948, , L13 Ruaraka, Off - Thika Road | P.O. Box 11450 - 00100 Nairobi | 0726-623117 | | Jimmy Shadrack Chengoni, Eric John Ngari, Victor Syengo Mutisya | A001328112E |
| Chubi & Associates | Town House, 9th Floor, Kaunda Street | P.O. Box 3859-00100 Nairobi | 0722-808202, 020-3516922 | | Raphael Chubi Muriuki | A002755274G |

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| Chumo and Associates | Koineei Plaza, 3rd Floor, Room No. 4, Temple Road, | P.O. Box 1592 Kericho | 0735-752145, 0725-451726 | | William Busiene Arap Chumo | A000165901C |
| Ciugu and Associates | Horton Court Arttic H. Lenana Road, | P.O. Box 7255 - 00300 Nairobi | 020-3871966, 0723-840206 | 020-3871966 | Charles Mugo Ciugu | A001344617G |
| Clyde & Associates | Kenya Charity Sweepstake House | P.O. Box 210 - 00200 Nairobi | 020-2309719, 020-2215563 | | Clyde Atsango Mutsotso | A002876920D |
| Costa Luis & Co. | #602 Transnational Plaza, Mama Ngina Street | P.O. Box 70358 - 00400 Nairobi | 343838, 343797, 0722-896232 | 343797 | Orlando M. Da Costa - Luis | A000128439N |
| CPJ & Associates | View Park Towers, 17th Floor, | P.O. Box 13250 - 00100 Nairobi | 020-3567117, 0722-631213, 0722-222995 | | Crispus D. M. Ndegwa, Patrick I. Kimani | P051145399L |
| Cyrus & Company | Coffee Plaza, 1st Floor, Haile Selassie Avenue, | P.O. Box 51344 - 00200 Nairobi | 020-2219164/58 | 020-220361 | Cyrus Githinji Macharia | A004509021Q |
| D K Waweru & Associates | Commonwealth House, 2nd Floor, Moi Avenue, | P.O. Box 96 - 00618 Ruaraka - Nairobi | 2227292, 2217992, 0722-674543 | 224327 | David Kinyua Waweru | A000138592W |
| D. G. Njoroge & Company | Waithaka Town, Dagoretti, | P.O. Box 53344 - 00200 Nairobi | 219858, 0722-313843 | | Daniel Gachuhi Njoroge | A00010586A |
| D. K. Wambua & Associates | Tembo Cooperative House, 7th Floor, Suite 2, | P.O. Box 5957 - 00100 Nairobi | 020-2240666, 2514799, 0722-771411 | 341823 | Dennis Wambua Kimanzi, Daniel Muthama Muathe | A002773997Q |

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| D. N. Waweru & Associates | Njengi Plaza, 2nd Floor, Room 4, Rongai Market Street | P.O. Box 531 - 00217 Limuru | 066-72133/ 72279/ 020-2020866, 0722-710718 | 066-72133 | David Ngugi Waweru | A000106095N |
| D. N. Waweru & Associates | Potal Place, 2nd Floor RM. 208, Muindi Bingu Street, | P.O. Box 531-00217 Limuru | 0722-710718 | 066-72133 | See Limuru Address | |
| Dan & Anderson Associates | Plot No. 209/638/2, Cianda House, koinange Street, | P.O. Box 64023 - 00620 Nairobi | 222155 | 222155 | Dan Ochieng Awendo, Peter Mungai Ndung'u | P051175529A |
| Dan & Associates | Maendeleo House, 2nd Floor, Monrovia Street, | P.O. Box 49190 - 00100 Nairobi | 340710, 2221687 | 340710, 2712063 | Victoria Dora Swai | A000126382N |
| Daniel & Simon Associates | Hazina Towers, 19th Floor, | P.O. Box 40245 - 00100 Nairobi | 020-2212601 | 020-2212602 | Daniel Mwaura Nyaga, Simon Ndei Mwangi | P051229809H |
| Daniel Mwangi and Associates | Plot No. 888, Thika Road | P.O.Box 31281 - 00600 Nairobi | 8561981, 0722-626755 | 8562860 | Daniel Wainaina Mwangi | A000113987P |
| Danson Mwangi & Associates | Embassy House, 1st Floor, Suite 102, Harambee Avenue, | P.O. Box 30847 - 00100 Nairobi | 2240896, 2249026, 0722-311947, 0733-739360 | 2240896 | Danson Macharia Mwangi | A001153867P |
| David White & Co. | LR No. 7356/8, 76 Dagoretti Road, Karen, | P.O. Box 24911-00502 Nairobi | 883175, 0733-739410 | 883175 | David Brandon White | A000125483N |
| Deloitte & Touche | Kirungii House, Ring Road, Westlands | P.O. Box 40092 - 00100 Nairobi | 4441344, 4441305-12 | 4448966 | Daniel Mutisya Ndonge, Samuel Oketch Onyango, Joseph Wangai Wamai, Harveen K. Gadhoke, John Mugo Kiarie, | P000591655U |

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| Deloitte & Touche | Kenya Reinsurance Plaza, 8th Floor, Moi Avenue, | P.O. Box 84712 - 80100 Mombasa | 041-2225827, 2221347 | 041-222580 | See Nairobi address | |
| Deogratias and Associates | Sansora Building, | P.O. Box 235 - 40200 Kisii | 020-8028821, 0722-471766 | | Zacchaeus John Baptist Mugoya Abuga | A002516993K |
| Devani - Devani & Company | 1st Floor, Kaderbhoy Building, Nkurumah Road, | P.O. Box 80182 - 80100 Mombasa | 041 - 2221169, 2225292 | 041 - 2227090 | Sunilkumar Rasik Devani , Paraag Rasik Devani | P000634583C |
| Devani - Devani & Company | 4th Floor, Shimmers Plaza, Westlands Road, | P.O. Box 45761 - 00100 Nairobi | 3741946/3 741949 | 3741936 | See Mombasa Address | |
| Dhadhialla & Associates | Plot No. 8/235, Tivoli Centre, Court Road, | P.O. Box 3054 - 40100 Kisumu | 0733-629523, 0722-526466 | | See Nairobi Address | |
| Dhadhialla & Associates | Kenindia Plaza, Oginga Odinga Road, | P.O. Box 1787 - 30100 Eldoret | 0733-629523, 0722-526466 | | See Nairobi Address | |
| Dhadhialla & Associates | Plot No. 209/5789/2, Ambassador Court, Suite C5, Level 2, Milimani Road, | P.O. Box 44153 - 00100 Nairobi | 0733-629523, 0722-526466 | | Surinder Singh Dhadiala | A000130542S |
| Diccon Wilcock | 76 Dagoretti Road, Karen | P.O. Box 24564 - 00502 Nairobi | 0733-333006 | | Diccon C. Wilcock | A001160113K |
| Dida and Associates | Summit House, Moi Avenue/ University Way | P.O. Box 17993 - 00100 Nairobi | 020-2019951, 0721-383272 | | Sastri Odida Dida | A002468952G |

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| DMK Muathe & Associates | Harambee Co-operative Plaza, 7th Floor, | P.O. Box 2471-00200 Nairobi | 020-2344390, 0720- 708914 | | Daniel Muthama Muathe | A001310605U |
| Donald Mark & Associates | The Place, Brookside Drive, Westlands, | P.O. Box 1088 - 00621 Nairobi | 4446351, 4447071, 0722-707231 | | Donald Mark Odera | A000160205N |
| D'Souza & Company | Lengai House, 3rd Floor, Wilson Airport, Langata Road | P.O. Box 25404 - 00603 Muthaiga - Nairobi | 605054, 608224, 0722-294761, 0733- 620643 | 600311 | David William D'Souza | A001207592X |
| Easterbrook & Co. | Msapo Close, Off Parklands Road, | P.O.Box 34325 - 00100 Nairobi | 3748671, 3745291 | 3748671 | Nalinkumar N. Shah | A000120717 P |
| Ebrahim Mulla & Company | Yusufali Trust Building, 1st Floor, Rm. No. 2 Moi Avenue, | P.O. Box 81518 Mombasa | 041-2312349 | | Ebrahim Tayabali Mulla | A000183543E |
| Edwin Associates | Jethalal Chambers, 5th Floor, Tubman Street, | P.O. Box 22464 - 00400 Nairobi | 020-2228750, 0722- 875942 | 252644 | Edwin Owiti Omindo | A001261564I |
| Egon Weisz & Company | Pride Towers, Mezz Floor, Woodvale Grove, Westlands | P.O. Box 45915 - 00100 Nairobi | 4441207, 4442678 | 4441207, 4448515 | Darshak Remji K. Shah | P051110839N |
| Elijah & Co. Associates | Twiga Towers, 3rd Floor, Murang'a Road, | P.O. Box 8491 - 00100 Nairobi | 020-2189360, 2189370, 0722- 934187 | 020-224035 | Elijah Gitumbu Mwangi | A003124453G |
| Erastus & Co. Certified Public Accountants | Wilson Airport, Building No. 40, Langata Road, | P.O. Box 55268 - 00200 Nairobi | 604931, 601309, 603195, 0733-723930 | 605661 | Erastus Kwaka Omolo, Donald Mark Odera | A000162198N |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--|--|-----------------------------------|------------------------------|-------------------------|---|----------------|
| Erastus & Co. Certified Public Accountants | Bible House, 2nd Floor, | P.O. Box 55268 - 00200 Nairobi | 604931, 601309, 603195 | 605661 | See Main Office Address | |
| Eric Ngari & Company | Odyssey Plaza, 3rd Floor, Mukoma Road, South B, | P.O. Box 69778 - 00400 Nairobi | 020-554228, 652351 | | Eric John Ngari, Victor Syengo Mutisya, Jimmy Shadrack Chengoni | A000167913H |
| Ernest Muguku Muriu | Lakeview Estate - Naivasha Plot No. LR 1144-922, House No. 5, | P.O. Box 21180 - 00505 Nairobi | 0720-369054 | | Ernest Muguku Muriu | A002745928E |
| Ernst & Young | Kenya-Re Towers, 1st Floor, Upper Hill, Off Ragati Road, | P.O. Box 44286 - 00100 Nairobi | 020-2715300 | 020-2716271 | Coutts A Otolo, Patrick P M Kamau, Geoffrey G Karuu, Joseph K. Cheboror, Aavani S. Gilani (Mrs), See Nairobi address | P000629820Z |
| Ernst & Young | Kenya Commercial Bank Building, Kenyatta Avenue, | P.O. Box 45 - 20100 Nakuru | 051-2211591/2 | 051-2212726 | See Nairobi address | |
| Ernst & Young | Rex Building, Suites 3 & 4, Moi Avenue, | P.O. Box 99361 - 80100 Mombasa | 041-2313292/3 | 041-2225454, 2312680 | See Nairobi address | |
| Eshwar Rao & Associates | LR No. 209/2188/1, 1st Avenue Parklands, | P.O. Box 8776 - 00300 Nairobi | 3753884/5/6, 0722- 525971 | 3753997 | Eshwar Rao Dashrathi Rao | A002495205N |
| Esther & Associates | Transafric Motor Bazaar, Kenyatta Avenue, | P.O.Box 262 - 20100 Nakuru | 0722-347660 | | Esther Chepkorir Rono | A001482927Q |
| Esther Muchemi & Co. | Jubilee Insurance Exchange, 7th Floor, Kaunda Street | P.O. Box 16982 - 00619 Nairobi | 020-2213281, 0722- 524835 | 2226220 | Esther W. Muchemi | A001770624N |

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|------------------------------|--|-----------------------------------|---|-------------|------------------------------|----------------|
| Eusebio Isaac and Associates | Rehema House, Kaunda Street | P.O. Box 32256 - 00600 Nairobi | 020-2610535 | | Eusebio Isaac Wachira Munene | A003488218V |
| Evanson K. V. & Associates | Mpaka House, Mpaka Road, Westlands | P.O. Box 21624 - 00100 Nairobi | 020-4443244-6, 0728- 384063 | 44498420 | Evans Kakai | P051319538K |
| F. M. Kamau & Associates | Apt. 46, Park Court, Ojijo Road, Parklands | P.O. Box 26618 - 00100 Nairobi | 0721-262262, 0721- 714174, 0722-990370 | | Florence Muthoni Kamau | A001156344J |
| Firozali Kassam & Associates | General Mathenge Drive | P.O. Box 761 - 00606 Nairobi | 4182725 | 4181414 | Firozali Akbarali Kassam | A000120054S |
| Fitzgerald & Associates | South C, Popo Road, | P.O. Box 1766 - 00100 Nairobi | 2378367, 0722- 634700 | 2378367 | Fitzgerald Otieno Oyoo | A002481694W |
| Francis C C & Associates | L. R. No. Block/4/78, 6th Floor, KVDA Building, Oloo Street | P.O. Box 6797 Eldoret - 00300 | 053-2061587 | | Nelson Ruto Korir | A000149773Y |
| Francis Kieti & Associates | Development House, 8th Floor, Room 812 | P.O. Box 6 - 00200 Nairobi | 0722-679311 | | Francis Kieti | A002725077E |
| Francis Kieti & Associates | GPO Posta House, 1st Floor, | P.O. Box 43514 - 80100 Mombasa | 0722-679311, 0722- 988882 | | See Nairobi Address | |
| Francis Simiyu Associates | National Bank Building, Mezzanine Floor, Oloo Street | P.O. Box 6399 - 30100 Eldoret | 053-2061943, 2031038, 0721- 901564, 0722-677962 | 053-2061943 | Francis Michael Simiyu | P051092780C |

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|---------------------------|---|-----------------------------------|----------------------------------|-------------|---|----------------|
| G G Joshua and Associates | Plot NO. 1870/1/248, Westlands, Along Mwanzi Road, | P.O. Box 397 - 00618 Nairobi | 0722-906026 | | Joshua Gachahi Gichuhi | A002654916S |
| G S Evans & Associates | Agip House, 2nd Floor, Suite 237B | P.O. Box 66127 - 00800 Nairobi | 0202-01977 | | Evans Stephen Wainaina Gichia | A001155579W |
| G. C. Patel & Company | | P.O. Box 43894 - 00100 Nairobi | 2224902, 316046 | | Rajnikant Gordhanbhai Patel | A000124614T |
| G. G. Sheikh | Chief Ali Bin Namaan Road, Ganjoni Mombasa | P.O. Box 81565 - 80100 Mombasa | 041-2220805, 2226050 | 041-2221891 | Gulamali Gulamhusein Sheikh | A000178897I |
| G. Muigai & Associates | Umoja I, J 123, Gembe Road, | P.O. Box 55411 - 00200 Nairobi | 890814, 0720-375750 | | John Gitau Muigai | A000134065E |
| G. S. Patel | Kericho Township, Kenyatta Road | P.O. Box 51 - 20200 Kericho | 052-20244, 21672, 0733-801512 | 052 - 21672 | Gordhanbhai S. Patel | A000208181R |
| G. W. Joseph & Company | Cianda House, 11th Floor, Koinange Street, | P.O. Box 4617 - 00200 Nairobi | 020-2241362 | 020-2211397 | Joseph Gitonga Wang'ombe, John Ndungu George | P051207254C |
| Gachanga & Associates | Uchumi House, 10th Floor, Aga Khan Walk, | P.O.Box 44635 - 00100 Nairobi | 253887, 2243108, 0722-817188 | 2243108 | John Gachanga Mungai | A000105618Z |
| Gachau and Associates | Equity Building, 5th Floor, Thika, | P.O. Box 711 Thika | 067-21946, 0722- 622794 | | Jackson Main Gachau | A001521740E |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------|--|---|--------------------------------------|-------------|--|----------------|
| Gachau Maina and Company | Plot No. 4953/V/8, Witeithie Buidling, Cross Road, Thika Town, | P.O. Box 711 Thika | 067-21946, 0722-622794 | | Jackson Main Gachau | A001521740E |
| Gacheru & Company | Bruce House, 4th Floor, | P.O. Box 34940 - 00100 Nairobi | 313777, 0722-775569 | | Simon Ndung'u Gacheru | A002127874W |
| Gachoka and Associates | China Centre, 2nd Floor, Ngong Road, | P.O. Box 2443 - 00200 Nairobi | 2733354/7, | 2731272 | Peter Kangethe Gachoka | A001103494J |
| Gachoka and Associates | Town Plaza, | P.O. Box 456 - 090100 Machakos | 044-21168/98 | 044-21185 | See Nairobi Address | |
| Gachuna & Associates | Uchumi House, 8th Floor, Aga Khan Walk, | P.O. Box 52599 - 00200 Nairobi | 020-2423790, 0722-771994 | | Wilfred Kihara Gachuna, John Njoroge Ngotho | P051240300B |
| Gad Wekesa & Associates | Nacico Co-op Plaza, Landhies Road, | P.O. Box 34769 - 00100 Nairobi | 020-342468, 0733-410811, 0711-457598 | | Phanuel Gad Wekesa | A001207791Y |
| Gakoi & Associates | Nacico Plaza, 4th Floor, Landies Road, | P.O. Box 18605 - 00100 Nairobi | 020-2241364, 0722-602405 | | Jidlaph Gakoi Thuo | A000149013A |
| Gakumo Mwangi & Company | Tumaini House, 4th Floor, Moi Avenue, | P.O. Box 73317-00200 Nairobi | 020-2215846 | 020-2220841 | Rachel Mwangi | A002625557D |
| Gathara Mwangi & Co. | Thika Town, | P.O. Box 1165 - 00618 Ruaraka - Nairobi | 0722-300708 | | Zachary Mwangi Gathara | A002219390Z |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|--|-----------------------------------|-------------------------------------|-------------|---|----------------|
| Gathitu & Company | Garden Chambers, 3rd Floor, Moktar Daddah Street, | P.O. Box 1007 - 00515 Nairobi | 020-342810, 0722- 358668 | | Pharis Mugo Gathitu | A001154549 K |
| Gathura Nduati & Co. | Garden Chambers, 1st Floor, Rm 111, Moktar Daddah Street, | P.O. Box 51106 - 00200 Nairobi | 342810, 0733-766688, 0722-459692 | | James Gathura Nduati | A001849128F |
| Gathuthi & Company | BRITAK Centre, Upperhill, Mara Road, | P.O. Box 22942 - 00100 Nairobi | 2711394/5 | 2711371 | John Mutteru Gathuthi Kabiru | A001217360Z |
| Gatimu & Co. | Greystone Apartments, Rose Avenue, Off Ngong Road | P.O. Box 8792 - 00100 Nairobi | 2736391/88 | 2728507 | Abeid Gatimu Ngendo | A002502327H |
| Gautam & Company | Brock House, Kenyatta Street, Eldoret | P.O. Box 3939 Eldoret | 053-2030414 | 053-2030772 | Gautam R.Vaidya, Sanjay Prabhulal Shah | P051226342X |
| Gekan & Associates | Westlands | P.O. Box 54528 - 00200 Nairobi | 0722-809200 | | Gerald Kanyango Githuku | A002799556T |
| Geoffe & Associates | Kimathi House, 7th Floor, | P.O. Box 11866 - 00400 Nairobi | 2211498, 0720- 344191 | | Geoffrey Kamau | A002605279E |
| George Kinyanjui & Associates | Uniway House, 2nd Floor, University Way, | P.O. Box 12774 - 00100 Nairobi | 020-2013930, 020- 3500940 | | George G. Kinyanjui | A000091436Z |
| George Mokuia and Company | Mombasa Trade Centre, 4th Floor, | P.O. Box 43085 - 80100 Mombasa | 041- 2227661, 2228115 | 041-2227661 | George Mokuia Obiria | A002239702N |

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|--------------------------|--|-----------------------------------|---|------------|--|----------------|
| Ghedia & Company | | P.O. Box 13669 - 00800 Nairobi | 3740900, 3751111, 3743555, 3743999 | | Bhikhu Ramji Ghedia | A000119473S |
| Gichohi Irungu & Co. | Thika Arcade, 3rd Floor, Rm. 312 Kenyatta Highway, | P.O. Box 409 Thika | 067-21225, 0722- 816210, 0722-880307 | | Joseph Irungu Gichohi | A001496279I |
| Gichure & Associates | Plot C 60, Githurai, Upper Langata Road, | P.O. Box 50108 - 00200 Nairobi | 0722-311102 | | Francis Gichure | A001676612S |
| Gichuru M & Company | Uniafric House, 3rd Floor, Room 318, Koinange Street, | P.O. Box 19873 - 00100 Nairobi | 0722-932606 | | Mark Gichuru Kinyuru | A002579213U |
| Gichuru M & Company | Angaine Plaza, Ground Floor, Room 2, Meru Stage | P.O. Box 2863 Meru | 0721-946156 | | See Nairobi Address | |
| Gikuru Kazibwe & Co. | Agip House, 3rd Floor, Haile Selassie Avenue, | P.O.Box 75604 - 00200 Nairobi | 340889, 2211241 | 2211241 | Nelson Gaichang'a Gikuru | A000128083P |
| Gill & Johnson | Kirungii House, Ring Road, Westlands | P.O. Box 40092 - 00100 Nairobi | 4441344/05-12 | 4448966 | Daniel Mutisya Ndonge, Joe Wangai Wamae, Samuel Oketch Onyango, Harveen K. Gadhoke, John Mugo Kiarie, See Nairobi Address | P000591655U |
| Gill & Johnson | Kenya Reinsurance Plaza, 8th Floor, Moi Avenue | P.O. Box 84712 - 80100 Mombasa | 041-2225827, 2221347 | 2225580 | See Nairobi Address | |
| Gitari Gituhia & Company | Bhavesh Centre, 1st Floor, Ngara Road, | P.O. Box 8396 - 00300 Nairobi | 0722-925315, 0722- 216320 | | Stephen Gituhia Kimani, Moses Peterson Gitari Muriuki | P051300506H |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|-----------------------------------|---|-------------|-------------------------------|----------------|
| Gitari Muriuki & Associates | Super House Off Outering Road, | P.O. Box 8396-00300 Nairobi | 020-2352636, 0722- 216320, 0722-925315 | 020-78245 | Moses Peterson Gitari Muriuki | A001529421T |
| Githae & Co. | Hajee House, Morktar Daddah Street | P.O. Box 69974 - 00400 Nairobi | 223142, 763694, 0733-703540 | | Tarcisivs M. Githae | A001144039Z |
| Githere Associates & Co. | Uniafric House, 4th Floor, Koinange Street, | P.O. Box 65154 - 00618 Nairobi | 020-2035571, 2244766, 0722- 379055, 0733-553938 | | Robinson Muigai Githere | A001155499Z |
| Githiga Mwangi & Associates | Agip House, Entrance B, 1st floor, Haile Selassie Avenue, | P.O. Box 69969 - 00400 Nairobi | 312264, 312272 | 312264 | Duncan Githiga Mwangi | P051123039M |
| Githinji Kiana & Associates | Garissa Shopping Centre Garrissa, | P.O. Box 2250 - 60100 Embu | 0722-447546 | | Joseck Githinji Kiana | A003482927S |
| Githitu & Co | Kangaru Building, 1st Floor, Room 1, Kimathi Way, | P.O. Box 883 - 10100 Nyeri | 061-2030294, 2030912, 0722- 763227 | 061-2030294 | Samuel W. N. Githitu | P051091560R |
| Githitu & Co. | KCB Building, Industrial Area, 1st Floor, Room 3, Enterprise Road, | P.O. Box 17870 - 00500 Nairobi | 550090, 0722-763227 | 550090 | See Nyeri Address | |
| Githongo & Company | LR No. 209/63811, Loita House, 12th Floor, Loita Street, | P.O. Box 47089 - 00100 Nairobi | 2246314, 2246422 | 2246345 | Joseph Muiruri Githongo | P000634570X |
| Githuku Munge & Associates | Tembo-Coop House, 3rd Floor, Moi Avenue, | P.O. Box 72588 - 00200 Nairobi | 0720-768407 | | Joseph Munge Githuku | A001663905Q |

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|-----------------------------|--|-----------------------------------|----------------------------------|-------------|--|----------------|
| Githuku Mwangi & Kabia | Hurlingham House, 2nd Floor, | P.O. Box 8007 - 00200 Nairobi | 020-8095090 | | Gerald Kanyango Githuku, Paul Githui Kabia, George Wanjohi Mwangi | A002871630N |
| Gituara and Associates | KCB Enterprise Building, 6th Floor, Industrial Area, | P.O. Box 75690 - 00200 Nairobi | 020-558708, 0721- 693929 | 020-558708 | Julius Mirichu Gituara | A000155526G |
| Gituara, Kairo & Associates | KCB Enterprise Building, 6th Floor, Industrial Area, | P.O. Box 75690 - 00200 Nairobi | 020-558708 | 020-558708 | Julius Mirichu Gituara, Pius Njoroge Kairo | P051182123J |
| Gordon and Associates | Superior Aviation Buidling, 1st Floor, Wilson Airport, | P.O. Box 73754 - 00200 Nairobi | 0721-875070 | | Andrew Omondi Wamira | A001427243P |
| Grant Thornton | 1st Floor, Kaderbhoy Building, Nkrumah Road, | P.O. Box 80404 - 80100 Mombasa | 041-2313269, 2223167, 2315853 | 041-2229293 | Subhashchandra G. Devani, Nagin Raichand Shah, Vijay Chhotalal Malde, Nishith Gautam Shah, Mukesh Mavji Ved, | P000622006D |
| Grant Thornton | Corner of Brookside Drive & Brookside Garden, Westlands | P.O.Box 410 - 00606 Nairobi | 4443365/6998/7001/7 004 | 4441080 | See Mombasa Address | |
| Grant Thornton | Malindi Complex, Lamu Road, | P.O. Box 5572 - 80200 Malindi | 042-30682 /20701 | 042-30862 | See Mombasa Address | |
| Gumo and Associates | Motel Building, Karungu-Gwassi Road. Sori Market, | P.O. Box 61125 - 00200 Nairobi | 0722-790221 | 315779 | Martin S. O. Gumo | A000099874G |
| Guto and Associates | Olympic House, Koinange Street - Tubman Road, | P.O. Box 67802 - 00200 Nairobi | 020-2367354 | 020-2367354 | Julius Moenga Davis Guto | A001344978B |

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| Gweth, Onguka & Associates | | P.O. Box 93720 - 80102 Mombasa | 0722-245984, 0736-403093 | | Andrew Ouma Onguka | A002621636K |
| H. Haria and Company | City Building, 1st Floor, Lagos Road, | P.O. Box 45931 - 00100 Nairobi | 020-3740117, 0733-654598 | | Hasmukhlal Hirjibhai Haria | A000121897K |
| H. W. Gichohi & Co. | Maendeleo House, 2nd Floor, Monrovia Street, | P.O. Box 34694 - 00100 Nairobi | 6750418,6750951, 6751852 | | See Main Office | |
| H. W. Gichohi & Company | Allimex Plaza, 4th Floor, Off Mombasa Road, | P.O. Box 34694 - 00100 Nairobi | 828456-9 | 828451 | Hezekiah Karanja Wang'ombe Gichohi, Isaac Mwangi Kiragu, Jonah Njuguna Kariuki | P000636583I |
| Halifax Associates | Jubilee Insurance House, Wabera Street, | P.O. Box 5574 - 00200 Nairobi | 2248922, 0722-946884 | | Simon Ngigi Gachomo | A002401814V |
| Harris and Associates | Pan Africa Life House, 4th Floor, Kenyatta Avenue, | P.O. Box 50710 - 00200 Nairobi | 020-559558, 652275, 2377460, 0722-975581 | | Isaac Oyamo Onyango | A001136873T |
| Harrison & Associates | PLT 74/377B, Buruburu Phase 1 | P.O. Box 59074 - 00200 Nairobi | 2215395, 0722-324000 | 2215395 | Edward Harrison Gikonyo | A001183282L |
| Henry & Associates | Ongata Rongai | P.O. Box 15536-00503 Nairobi | 0722 - 860073 | | Henry Waweru Mwangi | A001210921V |
| Hitesh Pisavadia & Company | | P.O. Box 39144 - 00623 Nairobi | 0722-744937 | | Hitesh Kantilal Pragji Pisavadia | A001103213L |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|---|-----------------------------------|---|-------------|---|----------------|
| I. F. Chanzu & Company | Ukulima Co-operative House, 3rd Floor, County Road, Off Parliament/Haile Sellassie Avenue | P.O. Box 1960 - 00200 Nairobi | 020-315422, 315427, 0722-323023, 0734- 323023 | | Ishak A. F. Chanzu, Gideon Wambua Kyengo | A001199663B |
| Ignatius and Company | Old Nation House, Tom Mboya Street, | P.O. Box 45457 - 00100 Nairobi | 0721-849766, 0720- 925178 | | Ignatius Otieno Ogweno | A000103219Q |
| Iminza Nyamute and Associates | Upper Hill, | P.O. Box 12899 - 00100 Nairobi | 0733-720641, 0726- 100870 | | Winnie Iminza Nyamute | A001652300C |
| Inayati M. Bhajji | Mutaratara Building, 1st Floor, Jomo Kenyatta Avenue, | P.O. Box 82220 - 80100 Mombasa | 041- 2124244, 0722- 524453 | 041-2351193 | Inayat Ali M Bhaji | A000179107J |
| Inoti and Company | | P.O. Box 1306 - 00902 Kikuyu | 020-2303325, 0721- 551571 | | Silas Rintaugu Inoti | A001634725R |
| Ireri Karuraa & Co. | Rhino House, Karatina, | P.O. Box 7349 - 00300 Nairobi | 0736-874123 | | Alois Ireri Karuraa | A00120667W |
| Isiaho & Associates | Mosata Plaza, Next to Imperial Hotel, Kenyatta Highway | P.O. Box 407 - 40100 Kisumu | 057-2021364 | | Jamen Hastings Gilwoni Isiaho | P051124799J |
| J G Nyamu & Associates | LR. 209/1241, Suraj Plaza, 1st Floor Rm. F11, Limuru Road, Opp. Jamhuri High | P.O. Box 72491 - 00200 Nairobi | 020-3745442, 0722- 848950 | | Joseph Gitere Nyamu | A001231631V |
| J. K. Njenga & Associates | Wakulima House, 2nd Floor Wathigo Road, Ruiru Town, | P.O. Box 56008 - 00200 Nairobi | 067-55426, 0721- 404374, 0733-792829 | | Joseph Kinuthia Njenga | A001100142M |

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|----------------------------|---|-----------------------------------|---|------------|-----------------------------|----------------|
| J. K. Njenga & Associates | Nacico Plaza, | P.O. Box 56008 - 00200 Nairobi | 067-55426, 0721- 404374, 0733-792829 | | See Ruiru Address | |
| J. M. Gathaiya & Company | Muranga House, 4th Floor, Room 5, Accra Road, | P.O. Box 44982 - 00100 Nairobi | 020-2212382, 0722- 562293 | | Joseph Macharia Gathaiya | A001184318B |
| J. M. Mugambi & Co. | Teachers' House, 3rd floor, Kirukuri Road, | P.O. Box 383 Meru | 0722-653080 | | Jeremiah Macfrancis Mugambi | P0511113221 |
| J. M. Mugambi & Co. | Muringato House, | P.O. Box 1606 Nyeri | 0722-653080 | | See Meru Address | |
| J. M. Njoya & Associates | | P.O. Box 81358 - 80100 Mombasa | 041-2225224, 0722- 757981, 0733-771517 | | Joseph Mwangi Njoya | A000185765V |
| J. M. Okondo and Company | Vision Plaza, 2nd Floor, Unit 32, Mombasa Road | P.O. Box 28352 - 00200 Nairobi | 828998/7 | | John Mark Okondo | A000127355M |
| J. N. Matheka & Associates | Development House, 11th Floor, | P.O. Box 74442 - 00200 Nairobi | 0722-387392 | | Jones Nzioka Matheka | A002778383Q |
| J. N. Thindi and Company | South B, Mwembere Road, | P.O. Box 3632 - 00100 Nairobi | 0721-168959 | | Julius Nduati Thindi | A003456606R |
| J. O. Indika & Company | Eshisiru, Plot 2073, Kakamega- Mumias Road, | P.O. Box 2482 - 50100 Kakamega | 0720-766130 | | Jacob Obed Indika | A001115362H |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|----------------------------------|---|-------------|--|----------------|
| J. P. N. Karara & Co | Indersingh Building, 2nd Floor Kenyatta Avenue, Indersingh Lane | P.O. Box 336 - 20100 Nakuru | 051-2217318, 2212696, 0722-646635 | | John Peter Nginya Karara | A000222154C |
| J. S. Rungu & Co. | Doris House, Tom Mboya St. Meru | P.O. Box 568 Meru | 0725-531209 | | John Samuel Rungu | A0001971081 |
| J. W. Muigai & Associates | College House, 3rd Floor, Koinange Street | P.O. Box 8381 - 00100 Nairobi | 341718, 341786 | | Joseph Waruiru Muigai, Peter Mwangi Mburu | A001105345D |
| Jac & Associates | Studio House, 1st Floor, Off Ojjo Road, Plums Lane Parklands, | P.O. Box 9306 - 00300 Nairobi | 3753980/1/2, 0720- 601656, 0733-301656 | 3753982 | Jackson Ndula | A001194132B |
| Jackson Wetosi & Associates | Nyangali House, Nyange Street | P.O.Box 907 - 50205 Webuye | 055- 41210, 0733- 956075, 0722-448995 | 055-41210 | Jackson Chelekesi Wanjala Wetosi | A000210120L |
| Jackson Wetosi & Associates | Wakili Street, Behind Post Office | P.O. Box 76 Bungoma | 0733-956075 | 055-41210 | See Webuye address | |
| Jackson Wetosi & Associates | Chekmula Building, 3rd Floor, Wing "C", Jomo Kenyatta Avenue | P.O. Box 2955 Kisumu | 057- 2020287 | | See Webuye Address | |
| Jaidev Nanji & Co. | Devna House, George Morara Road - Nakuru - Eldoret Road, | P.O. Box 1299 Nakuru | 051-2216492, 2212376/1 | 051-2217117 | Jaintilal Devchand Nanji Khagram | A000109240X |
| Jaidev Nanji & Co. | Braidwood House, 3rd Floor, Room 12, Tom Mboya Street, | P.O. Box 11089 Nairobi | 020-227730, 312460 | | See Nakuru Address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|-----------------------------------|--|---------------------|--------------------------------------|----------------|
| James Aggrey & Associates | Wilson Airport, Langata Road, | P.O. Box 73754 - 00200 Nairobi | 020-607033, 020- 2062211, 0722- 989425 | | James Aggrey Ojwang' | A0001402072G |
| James Nyaga & Associates | KASNEB Towers, 3rd Floor, | P.O. Box 49535 - 00100 Nairobi | 2712649, 0721- 966165 | 2712720 | James Joram Nyaga | A000099982H |
| James Oyondi & Company | GPO Mombasa, | P.O. Box 80600 - 80100 Mombasa | 041-2230300 | 041-2318181 | James Abily Oyondi | A000097275X |
| Jamwa & Associates | Plainsview, Plot 508, Golden Gate Road, | P.O. Box 2547 - 00100 Nairobi | 0722-521865 | | Charles Owino Jamwa | A001230313Z |
| Jessie & Associates | Adabu House, General Mathenge Drive, | P.O.Box 43682 - 00100 Nairobi | 3745980, 4182724, 4181504, 4180772 | 4180088, 4180072 | Jitendrakumar C. Patel | A000151882G |
| John Chege and Associates | A1 Riverview Apartments, Riverside Drive, | P.O. Box 68644 - 00622 Nairobi | 4454296, 0722- 519024, 0726-525214 | 4454296 | John Maina Chege | A001271433Z |
| John Cumming & Company | Finance House, 3rd Floor, Oginga Odinga Road, | P.O. Box 327 - 40100 Kisumu | 057-2024186, 2024197 | 057-2022285 | Bhupendra M. Shah | P051113877B |
| John Willis & Associates | Mima Centre, Suite 16, 2nd Floor, Donholm Estate, Outer Ring Road, | P.O. Box 3259-00100 Nairobi | 0712-713772, 0720- 292848 | | Willis W. John Nyakwaye Nyandieka | A001295494D |
| Johnson Amani & Company | Plot No. 3411/2, Ngumu House, 2nd Floor, Haile Selassie Avenue | P.O. Box 87077 - 80100 Mombasa | 0720-720078 | | Johnson Amani Changawa | A002734709U |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--|--|--------------------------------|---|-------------|---|-------------|
| Jonnels and Company (Formerly Muthiani and Company) | KCB Building, 1st Floor, Jogoo Road, | P.O. Box 57242 - 00200 Nairobi | 020-552947 | 020-552970 | Jonathan Vaita Y Muthiani, Nelson Kattoto Wambua | P051098832H |
| Jonnels and Company (Formerly Muthiani and Company) | Mwalimu Centre, 1st Floor, Machakos | P.O. Box 57242 - 00200 Nairobi | | | See Nairobi Address | |
| Joseph Wambua & Associates | Akila III - Mugoya, South C, | P.O. Box 35066 - 00200 Nairobi | 0720-612325, 6765128 | | Joseph Wambua Kithitu | A002559734F |
| Josiah Njenga & Associates | Ambalal House, Phase 2, 2nd Floor, Nkrumah Road | P.O. Box 41825 - 80100 Mombasa | 041-2225403, 2227764 | 041-2230084 | Josiah Karanja Njenga, Benard Gitau Ngigi | A001113575I |
| Josiah Njenga & Associates | Occidental Plaza, 4th Floor Muthithi Road, Westlands | P.O. Box 66183 - 00800 Nairobi | 020-3750940 | 020-3749506 | See Mombasa Address | |
| Josiah Ongaro & Associates | Sunrise Building, | P.O. Box 5360 - 00100 Nairobi | 0722-446316 | | Josiah Ongaro | A002882551Z |
| Josmac Associates | Hurlingham Medicare Plaza, 4th Floor, Room 417 Off Arwings Khodhek Road, | P.O. Box 1189 - 00100 Nairobi | 020-2385485 | | Joseph Macharia Chege | A002863629A |
| Joy Vipinchandra Bhatt & Company | Corner Plaza, 4th Floor, Parklands Road, | P.O. Box 69952 - 00400 Nairobi | 3754124/125/126/127/ 128/129, 3747834, 3751934, 0720- | 3742516 | Joy Vipinchandra Bhatt | A000182251B |
| Joy Vipinchandra Bhatt & Company | 1st Floor, Palli House, Nyerere Avenue | P.O. Box 87537 Mombasa | 041-2312842, 2312853 | 041-2312853 | See Nairobi Address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|---|-----------------------------------|----------------------------------|------------|------------------------|----------------|
| Juliana N. M. & Co. | South B, Hazina Estate, Flat No. 38, Door 5 | P.O. Box 368-00200 Nairobi | 020-554600 | | Juliana Ndunge Mutisya | A002561975Y |
| K. Njoroge & Company | Nagina House, 2nd Floor, Koinange Street, | P.O. Box 57079 - 00200 Nairobi | 020-2212074, 0722- 526849 | | John Kibatha Njoroge | A001352747N |
| K. Sultan & Co. | Westlands Garden #2, Eastchurch Road, | P.O. Box 45764 - 00100 Nairobi | 0722-890970 | | Kassamali Sultan | A00116886W |
| Kabuba & Associates | | P.O. Box 360 - 00618 Nairobi | 0722-581856, 020- 2212896 | | John Kabuba Njoroge | A001091730X |
| Kabuya & Associates | Uniafric House, 1st Floor, Koinange Street | P.O. Box 2015 - 00200 Nairobi | 2213760, 2244098, 0722-705863 | | Julius King'ori Kabuya | A001345521I |
| Kago Mukunya & Associates | Embassy House, 2nd Floor, Harambee Avenue | P.O. Box 30362 -00100 Nairobi | 343115, 0722-489332 | | Moses M. K. Mukunya | P051091567Y |
| Kago Mukunya & Associates | Vera Towers, 3rd Floor, | P.O. Box 1427 - 10100 Nyeri | 0722-535992 | | See Nairobi Address | |
| Kairo & Associates | KCB Biulding, 6th floor, Enterprise Road, | P.O. Box 62450 - 00200 Nairobi | 020-558708, 0722- 733803 | 020-558708 | Pius Njoroge Kairo | A000137068P |
| Kalama & Associates | Malindi Complex, Lamu Road, | P.O. Box 5428 Malindi | 042-20103 | | Leonard L. J. Kalama | A001151364A |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|--|-----------------------------------|----------------------------------|---------------------|---|----------------|
| Kamani and Associates | LR 7785/574 Runda Estate, | P.O. Box 58874 - 00200 Nairobi | 0722-277274 | | Patrick Njeru Kamani | A000136252H |
| Kamau and Associates | | P.O. Box 3881 - 00200 Nairobi | 0722-458581 | | Peter Kamau Waitthaka | A002711869Y |
| Kamau and Awuondo | Haki Place, LR No 1870/vi/104, David Osieli Road, Westlands | P.O. Box 12533 - 00400 Nairobi | 4446809, 4442103, 4449413 | 4442103, 4446809 | Alice Wanjiku Kariuki, George Wanjohi Mwangi, Gerald Kanyango Githuku | A000127555O |
| Kamau July Associates | Fontanella Building | P.O. Box 98907 Mombasa | 0721-730894 | | Julius Munene Kamau | A002731333H |
| Kamau Kabebere and Awuondo | Haki Place, David Osieli Road, Westlands, | P.O. Box 12533 - 00400 Nairobi | 4442103, 4446809, 4449413 | 4442103, 4446809 | Obadiah Kamau Kariuki | P051122976A |
| Kamau Njoroge & Associates | St. Georges House, | P.O. Box 54482 - 00200 Nairobi | 2247703, 0721- 809301 | 2226722 | Francis Kamau Njoroge | A000156363N |
| Kamdar & Associates | Forest Plaza, Flat No. 205, Forest Road, Parklands, | P.O. Box 70546 - 00400 Nairobi | 3751323, 3752488, 0733-710167 | 3752489 | Rashmikant Harilal Kamdar | A001449864I |
| Kamitha & Associates | Custar House, Githunguri Town, | P.O. Box 55676 - 00200 Nairobi | 066-65559, 0733- 587145 | | Peter Kimiti Richard Kamitha | A000160219Q |
| Kamotho Karuru & Co. | Jamhuri Park, Off Ngong Road | P.O. Box 48968 - 00100 Nairobi | 576455, 572608, 0722384262 | | Michael Kamotho Karuru | A001138576X |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|--------------------------------|----------------------------|------------|--|----------------|
| Kamuru & Associates | Coffee Plaza, 7th Floor, Room 14, Haile Selassie Avenue, | P.O. Box 7107 - 00100 Nairobi | 252278, 0722-449715 | | Peter Mwangi Kamuru | A0011252212O |
| Kamuru & Associates | Office Plaza, 7th Floor, Room 14 | P.O. Box 7107 - 00100 Nairobi | 020-0252278, 0722-449715 | | Peter Mwangi Kamuru | A0011252212W |
| Kangea & Associates | National Bank Building, | P.O. Box 1881 Nakuru | 051 - 2212487, 0722-747117 | | Sammy Thuo Kang'ea | A000217348P |
| Kangethe & Associates | Ideas House, Muthithi Road, Off Museum Hill, Westlands | P.O. Box 40868 - 00100 Nairobi | 3748040/1/2, 0722-512002 | 3745466 | Nathaniel Mbugua Kangethe, Joseph Waruiru Muigai | P000640207E |
| Kantilal & Partners | LR No. 1870/vi/79, David Osieli Road, | P.O. BOX 40903 - 00100 Nairobi | 4442229 | 4445509 | Vijaykumar Kantilal Patel | A000117310T |
| Kanubhai & Co. | Kenindia House, 1st Floor, Loita Street, | P.O.Box 42670 - 00100 Nairobi | 228164, 223047 | 223047 | Kanubhai Moti Patel | A000117146G |
| Karanja & Associates | Kensia Building, Murang'a Road, | P.O. Box 2519 - 00100 Nairobi | 0722-527829 | | Jackson Karanja Muhia | A001205616D |
| Karanja Kamanu & Company | Embassy House, 1st Floor, Harambee Avenue, | P.O. Box 13873 - 00800 Nairobi | 020-250146, 0722-800178 | 020-219554 | Edward Karanja Kamanu, Dedan Muiruri Kamau | P051185349D |
| Karime Kuria & Associates | Grey House, Mburu Gichua Road | P.O. Box 14880 - 20100 Nakuru | 0722-722165, 0733-898309 | | Peter Karime Kuria | A001232359L |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--|--|-----------------------------------|---|-------------|--|----------------|
| Karimi & Associates | Dev. Towers, 2nd Floor, Biashara Street | P.O. Box 3859 - 00100 Nairobi | 020-2463386, 0720- 787973 | | Danson Karimi Wanjohi | A003173483P |
| Kariru & Associates | College House, University Way, | P.O. Box 70460 - 00400 Nairobi | 221929, 219451, 0722-714378, 0722- 756221 | | Naomi Njeri Kariru, Stanley K. Kibanya | A002499563K |
| Kariuki Kagonde & Associates | Uniafric House, 2nd Floor, Koinange Street, | P.O.Box 64642 - 00620 Nairobi | 020-3508403, 0722- 512615 | 246191 | John Kariuki Kagonde | A000137061I |
| Kariuki Kinja & Co. | Pioneer Building, 3rd Floor, Kenyatta Lane, | P.O. Box 15227 - 20100 Nakuru | 0722-870971, 051- 2216077 | | James Kariuki Kinja | A002355560T |
| Kariuki Kinja & Co. | Grey House, 4th Floor, | P.O. Box 16151 Nakuru | 051-2212564 | | See Main Office Address | |
| Kartik Vipinchandra Bhatt & Company | Corner Plaza, 4th Floor, Parklands Road, | P.O. Box 69952 - 00400 Nairobi | 4441776/6278/0390 | 4440590 | Joy Vipinchandra Bhatt | A000182251B |
| Kartik Vipinchandra Bhatt & Company | Palli House, 1st Floor, Nyerere Avenue, | P.O. Box 87537 Mombasa | 041-2312842/ 2312853 | 041-2312853 | See Nairobi Address | |
| Karungo Kabia & Company | Nacico Plaza, 3rd Floor, Landies Road | P.O. Box 6745 - 00100 Nairobi | 2241095, 0722- 831818 | | Karungo Thuku Kabia | A001745984N |
| Karwamba and Mwangi Assciates | Lower Duplex Apartments, Suite 50, Upper Hill | P.O. Box 17469 - 00100 Nairobi | 0721-313755, 0726- 995469 | | Agnes Karwamba Waruinge, Peter Mwangi Mburu | P051321477Y |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|--|-----------------------------------|---|---------------------------|---|----------------|
| Kassim Bharadia & Co. | Rehani House, 4th Floor, Koinange Street, | P.O. Box 67815 - 00200 Nairobi | 2242170, 2220517, 0733-612471 | 2215554 | Kassim Essak Bharadia | A000124616V |
| Katambo and Company | Olympic House, 5th Floor, | P.O. Box 3249 - 00100 Nairobi | 020-2051458, 0722- 881435 | | Henry Mutua Katambo | A003155828Z |
| Kavili & Company | Jogoo Road Business Centre, Makadara, Jogoo Road | P.O. Box 68188 - 00200 Nairobi | 553438, 0722-371642 | 553438 | Kavili Muthengi | A001094285S |
| Kayen Njuguna & Associates | Umoja - 328/3/D | P.O. Box 33282 - 00600 Nairobi | 0722-696991, 0733- 393114 | | Kinyanjui Njoroge Njuguna | A002561492U |
| Keah & Co. | Pollock Court, Westlands Rd, Apt. No. 11, Westlands | P.O. Box 43858 - 00100 Nairobi | 3754082 | 3754083 | Thomas Ludindi Mwadeghu, Herbert Joseph Gore | P000617644A |
| Keah & Co. | Fidelity House, 2nd Floor, Kaunda Avenue, Kizingo | P.O. Box 86797 - 80100 Mombasa | 0722-566710, 0721- 218566 | | See Nairobi Entry | |
| Kepher Franklin & Associates | View Park Towers, 12th Floor | P.O. Box 30899 - 00100 Nairobi | 020-2210931/310910, 0722-206251, 0722- 861214 | 020- 310528/65077 2 | Kepher Abonyo Otieno | A001331339C |
| Khalid & Company | Suite 708, Panafric Hotel, 7th Floor, Kenyatta Avenue, | P.O. Box 30626 - 00100 Nairobi | 2721678, 2711136 | 2728371 | Mohamed Idris Khalid, Jagjit Singh Ahluwalia | P000617086G |
| Khoya & Company | Uniafric House, 1st Floor, Room 110/112, Koinange Street, | P.O. Box 21359 - 00505 Nairobi | 342414, 0722-778016 | | Martin Khoya Odipo | A000134048H |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|---|--------------------------------|--|------------|------------------------|----------------|
| Kiage and Associates | Asili Co-operative House, 4th Floor, Room 4B, Moi Avenue, | P.O. Box 386 - 00618 Nairobi | 020-311267, 0722-970543, 0724-232907 | | Hassan Magiya Kiage | A0001627690 |
| Kibanya & Company | Krishna Mansion, Moktar Daddah Street, | P.O. Box 10728 - 00100 Nairobi | 221929, 0722-756221 | | Stanley Kariru Kibanya | A000165671P |
| Kibe & Associates | Philadelphia House, 2nd Floor, Room 7, Tom Mboya Street, | P.O. Box 7426 - 00200 Nairobi | 0722-467102 | | Samuel Ngunyi Kibe | A001364444M |
| Kibiego Kiptum & Co. | Transnational Plaza, 5th Floor, Wing B, Mama Ngina Street, | P.O. Box 42790 - 00100 Nairobi | 2212491, 2212515, 0722-828443 | 2219962 | Benjamin Kibiego | A000122598N |
| Kiboi Wawero & Associates | Kingsway House, University Way | P.O. Box 61238, 00200 Nairobi | 218168, 0722-854150 | 218168 | Richard Kiboi Wawero | A000159068V |
| Kigathi & Associates | First Assurance plaza, 3rd Floor, Muthithi Road, Westlands | P.O. Box 66070 - 00800 Nairobi | 3746963, 3752662, 0721-387819 | 3741532 | George Munyui Kigathi | P000617403P |
| Kigathi & Associates | Jubilee Insurance Building, 2nd Floor, Moi Avenue | P.O. Box 88586 Mombasa | 041 - 2225363 | | See Nairobi Address | |
| Kigo Njenga & Company | Kugeria Mansionettes, House No. 5, Upperhill Area Ralph Bunche Road - Off Ngong | P.O. Box 6865 - 00300 Nairobi | 020-2020832, 2021097/98/99, 0722-100625, 0736 100625 | 2714037 | Francis Kigo Njenga | A001177683Z |
| Kigundu & Company | 29, Grevillia Road, Off Brooke, Side Drive, Grevillia Grove | P.O. Box 28979 - 00200 Nairobi | 4448340, 4443196 | 4446063 | Joseph Rubaru Kigundu | A000123813S |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|--------------------------------|---|-------------|------------------------|----------------|
| Kigundu Mwangi & Associates | 2nd Floor, Studio House, Plums Lane, Off Ojjo Road, Parklands, | P.O. Box 7279 - 00300 Nairobi | 020-3743541, 3752038, 0723-788103 | 020-3750585 | Danson Mwangi Kigundu | A001171855G |
| Kiguru & Associates | Adalyn Flats, Ngong Road, | P.O. Box 41532 - 00100 Nairobi | 2738269/8410, 0722 250443 | 2733443 | David Nganga Kiguru | A002242091K |
| Kihunyu Mungai & Associates | Plot No. 209/136/246, Afya Co-operatives, 6th Floor, Tom Mboya Street | P.O. Box 67674 - 00200 Nairobi | 223208 | 223208 | Peter Kihunyu Mungai | A000231031Z |
| Kihunyu Mungai & Associates | Social Security House, Nkrumah Road, | P.O. Box 81588 Mombasa | 041-2221538 | 041-2221538 | See Nairobi Address | |
| Kililo & Associates | Gill House, 4th Floor, Room 15 | P.O. Box 52157 - 00200 Nairobi | 600007, 218901, 0722-780007 | | Mwalagho Kililo | A003097592E |
| Kililo & Associates | | P.O. Box 90159 Mombasa | 041-225826 | | See Nairobi address | |
| Kimalel Arap-Kirui & Co. | Nenyon House, Temple Road, | P.O. Box 1782 - 20200 Kericho | 020-3527991, 0722-733481 | | Kimalel Arap-Kirui | A000225865U |
| Kimani and Associates | Embassy House, 3rd Floor, Harambee Avenue | P.O. Box 20122 - 00200 Nairobi | 2226769, 2214158, 2215434, 0722-655993, 0733-984793 | 2248134 | Njoroge Obadiah Kimani | A001180001K |
| Kimani Gitahi & Associates | Mburungar House, Lower Ground Floor, Chambers Road Off Muranga Road, | P.O. Box 28018 - 00200 Nairobi | 3746491, 375550, 3745959 | 3750916 | Mercy Wairimu Mwangi | P051091438Q |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|--------------------------------|---|------------|---|----------------|
| Kimani Kerretts & Co. | Scripture Union Centre, 1st Floor, Argwings Kodhek Road, Hurlingham | P.O. Box 46335 - 00100 Nairobi | 2730452, 2728388 | 2718283 | Isaiah Kimani, Joshua Yator Kerretts | P000617181C |
| Kimani Kiarie & Co. | Westend Place, 3rd Floor, Off Mbagathi/Langata Road Junction, | P.O. Box 53108 - 00200 Nairobi | 609290, 0722-766971 | 609293 | Patrick Kimani Kiarie | P051137132R |
| Kimuhu & Company | Phoenix House, 6th Floor, Standard Street | P.O. Box 74511 - 00200 Nairobi | 020-311531, 020-2244424, 020-2227828, 0720- | 020-311531 | Francis Kuria Kimuhu | A000124859N |
| Kimutai Bett & Company | Madonna House, 1st Floor, Office No. 1, Opposite Soin Arcade, Westlands Road | P.O. Box 33933-00600 Nairobi | 4452163, 44522230, 4452953, 0722-607893 | 4452163 | David Kimutai Bett | A002583130K |
| Kimutai Bett & Company | Koineer Plaza, | P.O. Box 1179 - 20200 Kericho | 0722-607893, 0723-084045 | | See Nairobi Address | |
| King'ang'i Kamau & Co. | Electricity House, 8th Floor, Suite 809, Harambee Avenue, | P.O. Box 5698 -00200 Nairobi | 316463, 310494, 0722-785467, 0722-879126 | 310494 | Peter Gitungo King'ang'i, David Ndungu Kamau | P051147895Q |
| King'ang'i Kamau & Co. | Ushirika Centre, 1st Floor, Room 5, | P.O. Box 662 - 00217 Limuru | 020-3504606 | 020-310494 | See Nairobi Address | |
| King'ori Kimani & Company | 6th Floor, Summit House, Moi Avenue/University Way | P.O. Box 31234 - 00600 Nairobi | 020-2241841, 2241678, 0733-950232 | | Joseph Kimani | P051167920Y |
| Kinyanjui & Associates | Plot No. 209/679, Kenda House, 3rd Floor, | P.O. Box 55777 - 00200 Nairobi | 020-2250536, 0722-384148 | | Walter Kamau Kinyanjui | A000123527Y |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------------|--|-----------------------------------|--|-------------|-------------------------|----------------|
| Kinyanjui & Associates | Mercantile House, | P.O. Box 55777 - 00200 Nairobi | 2244162 | | See Main Office Address | |
| Kinyanjui & Associates | Ngumo House, | P.O. Box 1163 Nyahururu | 065-22058 | | See Nairobi address | |
| Kinyanjui Njuguna & Associates | Mpaka Plaza, 5th Floor, Mpaka Road, Westlands | P.O. Box 66924 - 00200 Nairobi | 020-2193272, 2193273 | 020-4453939 | Peter Njuguna Kinyanjui | A003104178K |
| Kinyori & Associates | Rehani House, 10th Floor, Kenyatta Avenue/Koinange Street Junction | P.O. Box 70216 - 00400 Nairobi | 315805, 2222455, 2244477, 0722-518323 | 2215680 | Patrick Kariuki Kinyori | A000105337C |
| Kioko and Associates | Plot No. 47, Raphta Road, Westlands | P.O. Box 2346 - 00100 Nairobi | 020-2060969, 0720-708636 | 020-2249152 | Shadrack Mutisya Kioko | A003449500P |
| Kiragu Njiru & Co. | Embassy House, Room 116 A, Harambee Avenue, | P.O. Box 61232 - 00200 Nairobi | 0721-212723 | | Joseph Kiragu R. Njiru | A000156142E |
| Kiragu Njiru & Co. | Gill House, | P.O. Box 61232 - 00200 Nairobi | 0721-212723 | | See Main Office | |
| Kirit Shah & Co. | Brookeside Drive, No. 3, Brookeside Villas, | P.O. Box 48969 - 00100 Nairobi | 4443255 | 4445654 | Kirit Kapurchand Shah | A000198922Q |
| Kirugu & Associates | Uniafric House, 2nd Floor, Koinange Street, | P.O. Box 45279 - 00100 Nairobi | 2245176, 2221293, 0722-786435 | | Francis Irungu Kirugu | A002261703W |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------|---|--------------------------------|----------------------------------|-------------|---|----------------|
| Kirunga & Associates | Simphi House, 1st Floor, Oloo Street | P.O. Box 2090 - 30100 Eldoret | 053-2063224, 0722-968334 | 053-2061192 | Stephen Kamau Kirunga | A000209827S |
| Kirunga & Associates | Coffee Plaza, Haile Selassie Avenue, | P.O. Box 49426 Nairobi | 020-2214013, 2246607 | 020-2216614 | See Eldoret Address | |
| Kishor Joshi & Co. | Freed Building, 1st Floor, Moi Avenue, Mombasa, | P.O. Box 83943 Mombasa - 80100 | 041-2225752, 041-2013484 | | Joshi Kishori Vasantrai | A000188451F |
| Kivuva and Associates | Plot 140/79, Nyayo Estate Embakasi, North Airport Road, | P.O. Box 22884 Nairobi | 0734-615360, 0724-884661 | | Peter Ndavi Kivuva | A000169574Z |
| KM Rop & Associates | KVDA Plaza, 8th Floor, Oloo/Utalii Street, | P.O. Box 8239 - 30100 Eldoret | 053-2061644, 0726-862178 | | Kili Muhindi Rop | A001239467C |
| KM Rop & Associates | Solar House, Room 407, Moi Avenue, | P.O. Box 4590 - 00506 Nairobi | 020-2220042 | | See Eldoret Address | |
| Knjuguna and Company | Central Buidling Crossroad | P.O. Box 1073 - 00515 Nairobi | 0721-802408, 0733-787839 | | Peter T. Njuguna Kiarie | A002791647W |
| Kogi Kiburi & Compnay | New Kiburi House, Biashara Street, Ruiru, | P.O. Box 918-00606 Nairobi | 4181814, 0722-595628 | 4181940 | Newton Kogi Kiburi | P000617608W |
| KOKA Koimburi & Co. | Britak Centre, 4th Floor, Mara Road, Upper Hill, | P.O. Box 61120 - 00200 Nairobi | 2727121/23/24/25/30, 0722-440270 | 2727160 | Owen Njenga Koimburi, Alphonse Karungu Kamuyu, Charles Githinji Gathuto | P000617390F |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------|--|-----------------------------------|---|---------------|---|----------------|
| Komu & Associates | uniway House. 1st Floor, University Way, | P.O. Box 10513 - 00400 Nairobi | 020-2376492, 020- 2508636, 0728- 321731 | | Muigai Komu | A001790297E |
| Kosieyo and Partners | Lengo House, 3rd Floor, Tom Mboya Street, | P.O. Box 73774 - 00200 Nairobi | 0722-800639, 0733- 272747, 0733-761035 | | Chadwick Omondi Okumu, Aggrey Mopede Sule | A002718395Z |
| Kosieyo and Partners | Off Kenya Commercial Bank Road | P.O. Box 389 Bungoma | 20389, 0722-800639, 0727-684759 | | See Nairobi Address | |
| Kosieyo and Partners | Behind KNUT House | P.O. Box 965 Kapsabet | 0722-860639, 0720- 058815 | | See Nairobi Address | |
| Kothari & Company | Tausi Court, 6th Floor, Tausi Road, Westlands | P.O. Box 10256 - 00400 Nairobi | 3743050/3 | 3743302 | Aswin Vinodrai Kothari | A000122730T |
| KPMG Kenya | Lonrho House, 16th Floor, Standard Street, | P.O. Box 40612 - 00100 Nairobi | 2806000 | 215695 | Richard Boro Ndung'u, Anis Walli Jiwa Pringle, Josephat Leornard Mwaaura, Abdul Zahir Sheikh, Eric Etale Aholi, | P000615543U |
| Kubia and Company | Tena Estate, No. 830 B 2nd Floor, | P.O. Box 56598 - 00200 Nairobi | 0721-764101 | | Peter Douglas Kubia | A000121600H |
| Kungu & Company | Rattansi Educational Trust Building | P.O. Box 8566 - 00100 Nairobi | 020-2240017 | 020-253608 | Samuel Kungu Kamau | A001105888V |
| Kunj Trivedi & Co. | Mwembe Tayari Road, Near Sapphire Hotel | P.O. Box 82778 - 80100 Mombasa | 041-2224291/2 | 041 - 2223218 | Ratilal Naran Mistry | A000183506Z |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------|--|-----------------------------------|---|------------|-----------------------------|----------------|
| Kuria Aling & Associates | Vision House, Ruai, | P.O. Box 67555 - 00200 Nairobi | 0722-643049 | | Joseph Njunguna Kuria | A001129454R |
| Kyalo & Associates | Tempo Co-op Plaza, 7th Floor, Moi Avenue, | P.O. Box 52531- 00200 Nairobi | 020-2210998, 020- 3563902/3, 0722- 365306 | | Kennedy Mutua Kyalo | A001163796U |
| Kyalo & Associates | Aqua Plaza, Murang'a Road | P.O. Box 5829 - 00100 Nairobi | 020-2306459, 0722- 863144 | | See the Main Office Address | |
| Kyalo Mulwa & Company | Mutungoni House, Mwatu wa Ngoma Street, | P.O. Box 1545 - 90100 Machakos | 044-20364, 0733- 776058, 0723-686100 | | Peter Kyalo Mulwa | A001139165S |
| Kyengo & Associates | Plot 152, Dam Estate, Langata Road, | P.O. Box 16193-00100 Nairobi | 0722-323025 | | Gideon Wambua Kyengo | A001205367Q |
| Kyengo & Associates | Muamba House Matuu Machakos, | P.O. Box 16193-00100 Nairobi | 067-435537, 0729- 880719 | | See Nairobi Address | |
| L. Mundi & Co. | Jubilee Insurance House, 4th Floor, Room 403, | P.O. Box 6035 - 00300 Nairobi | 020-343572, 0722- 351884 | | Laurent Nkonge Mundi | A001344663R |
| L. O. Ondong | Southern House, | P.O. Box 23907 - 00100 Nairobi | 0733-552654, 2220939/48 | 2221338 | Lucas Otieno Ondong | A001122718V |
| Labchey & Associates | Plot No. 31, Ole Odume Road, Ngond Road, | P.O. Box 20993 - 00202 Nairobi | 3867007/8, 0725- 600915 | 3867008 | Laban Mwangi Chege | A001132101K |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|--|-------------------------------------|---------------------------|------------|---|----------------|
| Larry Rang and Company | Church House, Suit 209, 2nd Floor | P.O. Box 2561 -00100 Nairobi | 020-2214861, 0722-458956 | | Ambrose Otieno Ageng'a, Phanuel Gad Wekesa | P051192692E |
| Larry Rang and Company | KCB Building, 1st Floor | P.O. Box 1929 Bungoma | 0733-347083 | | See Nairobi Address | |
| Lawrence & Associates | | P.O. Box 5276 - 00100 Nairobi | 0722-707550, 0734-440650 | | Lawrence George Ogutu | A002372948T |
| Lawrence Tykon Maingi | Kenya Cinema Plaza, 1st Floor, Suite No. 10A, Moi Avenue, | P.O. Box 55969 - 00200 Nairobi | 020-227398, 211265 | | Lawrence Tykon Maingi | A000093837L |
| Leonard Associates | | P.O. Box 102837 - 00101 Nairobi | 0734-790231, 0722-801372 | | Leonard Mutuku Matheka | A002585819Z |
| Lishenga & Company Associates | Richmond House, Mgangano Street, | P.O. Box 1478 BuruBuru - Nairobi | 020-2363742, 0722-638664 | | Josephat Lisiolo Lishenga | A001247831P |
| Litali & Associates | Cargen House, 2nd Floor, | P.O. Box 16728 - 00620 Nairobi | 0722-517831 | | Isaac O. Litali | A000139791Z |
| Lucy Karanja and Associates | Bristow Apartments, Gitanga Road, | P.O. Box 57808 - 00200 Nairobi | 020-20552593, 0733-854807 | | Lucy Njeri Karanja | |
| Lugalia & Associates | Plot 355, Kahawa Sukari Estate, Kericho Road, | P.O. Box 35501 - 00200 Nairobi | 810195, 0722-524267 | | Stephen Lugalia | A000159804L |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|-----------------------------------|---|-------------|--|----------------|
| M. A. Namayi Associates | View Park Towers, 4th Floor, Monrovia Street | P.O. Box 10144 - 00100 Nairobi | 227108, 0722-519161 | | Moses Namayi Anyangu | A001191453C |
| M. K. Mazrui & Associates | KP Flats, No. 6, Milimani Road, | P.O. Box 425 - 00202 Nairobi | 020-2731491/2 | 020-2737054 | Mohamed Khamis Mazrui | A001157890Y |
| M. Muiga Muriithi Associates | Muranga House/ Masai Lane, Karen, | P.O. Box 51552 - 00200 Nairobi | 891838, 0722-604330 | | Moses Muiga Muriithi | A000163302R |
| M. N. Nyakang'o & Associates | Studio House, 3rd Floor, Argwings Kodhek Road, | P.O. Box 62973 - 00200 Nairobi | 2731767, 0722- 740468 | | Margaret Nyangate Nyakang'o | A001246348R |
| M. S. Shah & Co. | L.R. 209/89/12, 12 Wambugu Road, Parklands | P.O. Box 41159 - 00100 Nairobi | 3745472, 3742399, 3744456/748166 | 3752831 | Mukesh Shantilal Shah, Tejal Bhagwanji Shah | P051191982A |
| Mabuka & Co. | Plot No. 378 Buruburu Phase V, Tongong Road, | P.O. Box 58963 - 00200 Nairobi | 0711-166560 | 020-249875 | Andrew Mabuka Ogamba | A104966L |
| Machirah Associates | Princess Park Flats, Kabarnet Road, | P.O. Box 712 - 00618 Nairobi | 020-8078688 | | Jesse Elikanah Machirah Gitahi | A003313096R |
| Machogu Abuta & Associates | Tivoli Centre, Court Road, Kisumu | P.O. Box 3264 - 40100 Kisumu | 057-2023744, 020- 2047741, 0721- 849131 | 057-2024934 | Joseph Zakary Machogu Abuta | A00020935T |
| Machogu Abuta & Associates | Awasi Town, Travellers Plaza, | P.O. Box 324 Muhoroni | 057-2028055 | | See Kisumu Address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|--------------------------------|---------------------------------------|----------------|---|----------------|
| Machogu Abuta & Associates | Baroda Hotel Building, Chepilat Town, | P.O. Box 444 Sotik | 0525-32187 | | See Kisumu Address | |
| MAG Associates | Occidental Plaza, Muthithi Roade, Westlands | P.O. Box 1648 - 00200 Nairobi | 3743488 | 3743488 | Fredrick Mungai Wainaina, Benjamin Achode Malingu, Jidlaph Gakoi Thuo | P051178803Z |
| MAG Associates | Turi Complex, Off Mogotio Road, Westlands. | P.O. Box 50712 - 00200 Nairobi | 020-6750761 | | See Main Office Address | |
| MAG Associates | Nacico Plaza, Landhies Road, | P.O. Box 18605 - 00100 Nairobi | 2241364 | | See Main Office Address | |
| Magara and Associates | Shankardass House, | P.O. Box 10325 - 00100 Nairobi | 0733-768767, 0721-364083 | | Charles Chrisanthus Magara | A001091980L |
| Maina D. Chege & Associates | Nanak House, 3rd Floor, Kimathi Street, | P.O. Box 16529 - 00100 Nairobi | 020-2249377, 0722-817818, 020-2146425 | 020-2249377 | Daniel Maina Chege | A002563520K |
| Maina Itote & Kimathi | Davard House, 5 Cedar Road, Off Rhapta Rd, Westlands | P.O. Box 92 - 00606 Nairobi | 254-20-4450890/1 | 254-20-4448283 | Michael Maina Itote, Timothy Kimathi Ikunyua | P051203982D |
| Maina Kagigite & Associates | Queensway House, C/o D. Ndungu & Co. Advocates, | P.O. Box 50251 - 00200 Nairobi | 0721-563409 | | Alex Maina Kagigite | A000116426D |
| Maina Kimani & Associates | Mwalimu Cooperative House, 2nd Floor, Tom Mboya Street, | P.O. Box 21933 - 00400 Nairobi | 020-2428508, 0726-470075 | 2247791 | Peter Maina Kimani | A001183434D |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|-----------------------------------|---|------------|--|----------------|
| Maina Kinyua & Co. | Harambee Sacco Building | P.O. Box 4625 - 00100 Nairobi | 0716-692471 | | John Maina Kinyua | A004787068P |
| Maina Muthui & Associates | Impala House, 4th Floor, Room 2 Tom Mboya Street | P.O. Box 67337 - 00200 Nairobi | 020-343229, 0722- 856532 | | John Maina Muthui | A000115348J |
| Maina Waithaka & Associates | Mugo and Gatungo Bulding, 2nd Floor, Room No. 7 | P.O. Box 2250 Embu | 068-31648, 0722- 248670 | | Simon Maina Waithaka | A001999836T |
| Maina Waithaka & Associates | Meru Teachers House, 3rd Floor, | P.O. Box 2898 Meru | 0720-232417 | | See Embu Address | |
| Maina Wanjohi & Associates | Ongata Rongai, Off Magadi Road - Sironik Lane | P.O. Box 53081 - 00200 Nairobi | 020-2042381, 0733- 770631, 0724-135008 | | Peter Maina Kanyi Wanjohi | A000105532Z |
| Maingi & Associates | Rattansi Educational Trust Building, 3rd Floor, Koinange Street, | P.O. Box 76172 - 00508 Nairobi | 020-2249613, 0722- 527877, 020-2358195, 0770-043285 | | Jackson Kiiyo Maingi | A001113431T |
| Maingi Mawioo & Associates | Rattansi Educational Trust Building, 3rd Floor, Koinange Street, | P.O. Box 22326 - 00400 Nairobi | 020-2249613, 2401855 | | Jackson Kiiyo Maingi, Leonard Kimilu Mawioo | P051213427Q |
| Maingi Mawioo & Associates | Aqua Plaza, Murang'a Road, | P.O. Box 22326 - 00400 Nairobi | 3741841, 2046183 | | See Main Office Address | |
| Makau Mutisya & Associates | | P.O. Box 8790 - 00100 Nairobi | 0722-444298 | | Patrick Makau Mutisya | A001115640C |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|--------------------------------|--|-------------|---|----------------|
| Makeni Mutua & Associates | National Housing Corporation House, 1st Floor, Harambee Avenue, Aga Khan Walk | P.O. Box 58862 - 00200 Nairobi | 020-2240401, 0721-494014 | 020-2240401 | Thomas Ndumbi Makeni, Joseph Sembei Mutua, Christopher Murithi Kaburu | P051109376I |
| Makeni Mutua & Associates | Ambere Plaza | Kakamega | 056-31356 | 056-31356 | See Nairobi Address | |
| Makeni Mutua & Associates | Busia Steel Building, | P.O BOX 160 Busia - Kenya | 0735-644567 | | See Nairobi address | |
| Makone & Associates | | P.O. Box 3886 - 40100 Kisumu | 0721-624025, 0733-589804 | | Alfred Makone Omosa | A001255050J |
| Makonnen & Company | 1st Floor, Odyssey Plaza, South B Shopping Centre, | P.O. Box 17933 - 00100 Nairobi | 020-554716 | 020-551345 | Francis Desta Makonned | A001174583Q |
| Malinda & Associates | Rose Avenue, Off Ngong' Road Opposite China Centre, Three Palms Gate | P.O. Box 45035 - 00100 Nairobi | 020-2405760, 2513191, 0722-720732, 0770-284532 | 020-2461436 | Jackson Muia Malinda | A001737901V |
| Manjlai and Company | | P.O. Box 72273 - 00200 Nairobi | 0722-300758, 0733-719340, 2461333 | | Ahmed Abdullatif Manjlai | A001198784F |
| Manohar Lall & Rai | LR No. 1870/1/248, Mwanzi Road, Opposite Ukay Centre, Westlands | P.O. Box 25223 - 00603 Nairobi | 3740491/2, 3741717/8, 3742840 | 3740496 | Subash C. Handa, Mehboob H. Shariff | P000616784J |
| Mariara Kigotho & Associates | Protection House, 9th Floor, Parliament Road, | P.O. Box 16587 - 00100 Nairobi | 2210863, 2211046, 0733-759919, 0720-348930 | | John Mariara Kigotho | A001243016V |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------------|---|---------------------------------|---------------------------|------------|---|----------------|
| Mariara Kigotho & Associates | Kibanya Building | P.O. Box 57 Karatina | 061-72943 | | See Nairobi Address | |
| Maringa Mwaura & Associates | Komarock Estate, L.R. No. 121/120, Infill - B, Off Kangundo Road, | P.O. Box 1470 - 00100 Nairobi | 0721-243972 | | David Maringa Mwaura | A001110634S |
| Maritimes Associates | Odyssey Plaza, South B, | P.O. Box 816 - 00200 Nairobi | 020-2509535, 0722 366 820 | | Samuel Kipyegon Maritim Bernard Amalemba Busena | A001396153V |
| Mariu & Associates | LR209/2749, Samima House, | P.O. Box 67279 - 00200 Nairobi | 0722-730522 | | Johnson Mwangi Mariu | A000144374J |
| Mark David & Co. | Odyssey Plaza, South B, | P.O. Box 26668-00504 Nairobi | 020-651725, 0721-970339 | 020-559821 | Mark Muriuki Maina | A001095953V |
| Mark Mwayo and Associates | Hughes Building, 2nd Floor, | P.O. Box 21386 - 00100 Nairobi | 020-2211250, 020-2516270 | 020-310082 | Mark Magige Mwayo | A000167654S |
| Martin Coombs Shah & Company | Coner Plaza, 4th Floor, Parklands Road, | P.O. Box 487, 00606 Nairobi | 3743632, 3747886 | 3752729 | Prafulchadra Khetschi Chandaria, Rajan Hasmukh Chandaria | P000638879T |
| Martin Githire Njunge and Company | Unipen Flats, Argwings Kodhek Road, Hurlingham | P.O. Box 70067 - 00400 Nairobi | 020-2348122, 0722-465030 | | Martin Githire Njunge | A002733407N |
| Masambu and Associates | Agip House, 5th Floor, | P.O. Box 102945 - 00101 Nairobi | 020-2104132, 0722-896753 | | Joseph Masambu Tulula | A001511713X |

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|-----------------------------|---|--------------------------------|---------------------------------------|-------------|--------------------------------------|----------------|
| Masambu and Associates | Hussein House, 1st Floor, | P.O. Box 483 - 30200 Kitale | 020-2104132, 0722-896753 | | See Nairobi Address | |
| Mashimba & Associates | Bruce House, Standard Street, | P.O. Box 50647 - 00200 Nairobi | 020-2073336/9, 0722-727085 | 020-2240700 | Edward Nyaga K. Mashimba | A000097876E |
| Mashimba & Associates | Jubilee Insurance Building, 2nd Floor, Moi Avenue | Mombasa | | | See Nairobi Address | |
| Masinde & Associates | Gill House, 4th Floor, Room 15 | P.O. Box 52157 - 00200 Nairobi | 600007, 218901, 0722-780007 | | Mwalagho Kililo, Edward Tale Nabangi | A003097592E |
| Masinde & Wekesa Associates | Gill House, 4th Floor, Moi Avenue, | P.O. Box 10670 - 00400 Nairobi | 221890, 2049828, 0733-240657 | 2218901 | Calistus Wekesa Waswa | P051230803I |
| Masinde & Wekesa Associates | Ushirika House, 1st Floor, Moi Avenue | P.O. Box 847 - 50200 Bungoma | 020-2363736 | | See Nairobi Address | |
| Maswai Rono & Associates | Old Muya House, 3rd Floor, Kenyatta Street, | P.O. Box 1442 Eldoret | 053-2062352, 0722-692462, 0723-554188 | 053-2061992 | Robert Kiplimo Rono | A002383192U |
| Matengo & Associates | Child Welfare Society of Kenya Building, 2nd Floor, Langata Road, | P.O. Box 67603 - 00200 Nairobi | 604301, 020-2450827, 0733-605312 | 601767 | Meshak Matengo | P051129066F |
| Matengo Githae & Associates | Child Welfare Society of Kenya | P.O. Box 725 - 00517 Nairobi | 604301 | 601767 | Meshack Matengo, Peter Ngari Githae | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|--------------------------------|---------------------------------------|------------|--|----------------|
| Mathara & Associates | Tumaini House 2nd Floor, Moi Avenue | P.O. Box 50355 - 00200 Nairobi | 020-221424, 220278, 0733-543463 | 020-221424 | Peter Kamau Mathara | P051100502W |
| Mathenge & Associates | Rattansi Educational Trust Building, 4th Floor, Koinange Street, | P.O. Box 47927 - 00100 Nairobi | 020-218300, 0722-726675 | 020-218300 | Priscilla Wambui Mathenge | A000160963G |
| Mathenge & Company | Coffee Plaza, 4th Floor, Haile Selassie Avenue, | P.O. Box 67785 - 00200 Nairobi | 2245533, 0722-523226 | | Ng'ang'a Mathenge | A000168451P |
| Matheri Gichu & Associates | Kiagararu Building, 1st Floor, Room 1, Along Nairobi-Nyeri Highway, | P.O. Box 5107 - 00100 Nairobi | 020-3875414, 0722-788979, 0751-644680 | | Robert Gichu Matheri | A002770583A |
| Mathia Kariuki & Associates | Bekim House, 3rd Floor, Crossway Road, Westlands, Next to Soin Arcard | P.O. Box 63154 - 00619 Nairobi | 8562717, 3753279/80, 0725-747176 | 3753284 | John Mathia Kariuki | A001199650W |
| Mawioo & Associates | Aqua Plaza, 4th Floor, Muranga Road | P.O. Box 22326 - 00400 Nairobi | 3742835, 0733-759445 | | Leonard Kimilu Mawioo | A001654804P |
| Mawji Sennik & Company | School Lane, Plot 289, LR. NO. 1870/111/142 Westlands | P.O. Box 66249 - 00800 Nairobi | 3755166, 3740497/8, 0722-511137 | 3755166 | Ismail Mohamedali Hirji Mawji, Younginder Pall Sennik | P051142013Z |
| Mbabuh Ochami & Associates | Block 5/517 Kiamumbi, Kamiti Road, | P.O. Box 6728 - 00100 Nairobi | 0722-425490, 0737-425490, 020-2376888 | | Patrick Mbabuh, James Ochami | A001617762E |
| Mbai Ndeteni & Associates | Scripture Union Centre, 3rd Floor, Hurlingham Shopping Centre | P.O. Box 34112 - 00100 Nairobi | 2726747/51, 0722-520320 | 2717313 | Ben Rogers Ndeteni Mbai | A001426064S |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|-----------------------------------|--|------------|--|----------------|
| Mbaki & Associates | Solar House, 4th Floor, | P.O. Box 52767 - 00200 Nairobi | 313230 | 2244958 | Stanley Githii Mbaki | A003735736C |
| Mbaya & Associates | Purvi House, 2nd Floor, Off Mpaka Road, Westlands, | P.O. Box 45390 - 00100 Nairobi | 4443868/6466/8938 | 4449819 | Andrew K. Mbaya, Francis Muhungi Kanyoro, Michael K. Mbaya | P051126574E |
| Mbaya & Associates | Imperial Court, 1st Floor, Uganda Road, | P.O. Box 2823 Eldoret | 053-2062253 | | See Nairobi Address | |
| Mbaya & Associates | KNUT House, 1st Floor, Sudi Road, | P.O. Box 288 Kakamega | 056 - 30938 | | See Nairobi Address | |
| Mbiyu Kagiri & Company | Milligan Flats, | P.O. Box 73978-00200 Nairobi | 3876539, 3872350, 0722-685045 | 3872350 | Patrick Mbiyu Kagiri | A000114667K |
| Mbiyu Muhia & Associates | Muranga Farmers Building, 2nd Floor, Room 13, Kwame Nkurumah Street, | P.O. Box 3975 - 01002 Thika | 067-21021, 0721- 349128 | | David Mbiyu Muhia | A002953851D |
| Mbugua Leonard & Associates | Thindigwa Estate, Kiambu Road, | P.O. Box 798 - 00621 Nairobi | 0722-771473, 0733- 435617 | | Leonard Mbugua Njaga | A000159830N |
| Mbugua Njuguna & Associates | Aqua Plaza, 2nd Floor, Murang'a Road, | P.O. Box 33670-00600 Nairobi | 3755526, 0723- 800400 | | Paul Muchunu Njuguna | P051129491K |
| Mbui & Associates | St. George's House, Parliament Road, | P.O. Box 13873 - 00800 Nairobi | 020-2210530, 3546407, 0721- 602133 | 3741532 | Christopher Mbui Gitau | A000160760B |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|---|-----------------------------------|---|-------------|---|----------------|
| Mburu & Associates | Grey House | P.O. Box 16151 - 20100 Nakuru | 051-2212564, 0722- 995592 | 051-2212564 | Peter Nyoro Mburu | A001442884W |
| Mbuthia & Associates | National Cereals & Produce Board Complex, Lunga Lunga Road, | P.O. Box 28691 - 00200 Nairobi | 3556679, 0723- 774565 | 2197889 | Kenneth S. Maina Mbuthia | A0001240645D |
| Mehta Shah & Associates | B. 2. Peponi Plaza, 1st Floor, Peponi Road, Westlands | P.O.Box 46959 - 00100 Nairobi | 3747194, 3753326, 3746109, 0722- 618973 | 3748963 | Shailesh Ramniklal Mehta | P000633817Z |
| Mella - Aling & Associates | Buru Buru Square, Suite # 31, 4th Floor, Mumias South Road, | P.O. Box 2953 - 00200 Nairobi | 789282, 0722-752067 | 787937 | David Ndolo Aling | A000139587B |
| Menya and Associates | Coffee Plaza, 7th Floor, Haile Selassie Avenue, | P.O. Box 10055 - 00100 Nairobi | 020-2250990, 0722- 808804, 0720-004407 | 020-2250990 | Lenard Menya Ong'onge | A000164995W |
| MGI Adam & Associates | Transnational Plaza, 8th Floor, Mama Ngina Street, | P.O. Box 35068 - 00200 Nairobi | 2246449, 2212065, 2230330 | 2212120 | Billow Adan Kerow, Ahmed Rashid Jibril, Kipngetich Arap Korir Bett, | P051098862P |
| MGK Associates | 1st Floor, Centro House, Ringroad, Westlands | P.O. Box 6358 - 00100 Nairobi | 4442860/7196/7286, 0722-710450 | 4446452 | Michael Gitau Kimani, Mwai Mbuthia, Daniel Muhia Wanyoike | A001173096Z |
| Mike Kiswili & Company | New Rehema House, 1st Floor, Rhapta Road, | P.O. Box 53238 - 00200 Nairobi | 4440700, 4444550 | 4444610 | Michael Mutua Kiswili | A000126962P |
| Mithi Wanjohi & Associates | KenBanco House, 3rd Floor, Haile Selassie Avenue, | P.O. Box 21559 - 00505 Nairobi | 337833, 0722-442609 | 337838 | Festus Bill Mithi Wanjohi | A001128039K |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------|--|--------------------------------|--------------------------|-------------|--|----------------|
| Mitoko and Company | Jameson Court, 1st Floor, Ngong Road, | P.O. Box 56927 - 00200 Nairobi | 3876120, 3876118 | 3876120 | Micah Haydon Mitoko | P.051158064E |
| Mitoko and Company | Sifa House, Kibuye Kakamega Road, | P.O. Box 1142 Kisumu | 057 - 2023759 | | See Nairobi Address | P.051158064E |
| MK Eliud & Associates | Afya Centre | P.O. Box 74504 - 00200 Nairobi | 0723-447463, 0733-458583 | | Eliud Musembi Katula | A003602920J |
| MK Kirika & Associates | Roughton Court, 3rd Floor, Suite 15, Argwings Kodhek Road, | P.O. Box 6294 - 00200 Nairobi | 020-2119980, 2120054 | | Samwel Kamau Kirika, Richard Mutonga Kamau | P051216808Z |
| Moffat Mbue & Associates | B5 - 436 Kayole | P.O. Box 8227 - 00100 Nairobi | 0722-753132, 0737-373075 | | Hudson E. M. K. Wa'Mbue | A000163246C |
| Mokua Onwong'a and Co. | Mombasa Trade Centre, 4th Floor, | P.O. Box 84639 - 80100 Mombasa | 041-2227661, 041-2228115 | 041-2227661 | George Mokua Obiria, Yobesh Onwong'a Oyaro | P051194983K |
| Monda and Associates | Tea Trade Centre First Floor | P.O. Box 16826 - 80100 Mombasa | 041-220931, 0734-144166 | | Meshack Nyambane Monda | A001128350K |
| Monda and Associates | Bima Towers, 9th Floor, | P.O. Box 16826 - 80100 Mombasa | 0734-144166 | | See Main Office Address | |
| Mosop & Associates | Shankardass House, 2nd Floor, Rm. 201 Moi Avenue | P.O. Box 55685 - 00200 Nairobi | 020-2199206, 0722-695935 | | Harun Kipkemei Mosop | A002420209Y |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|-----------------------------------|---|------------|--|----------------|
| Muchekehu Nyakang'o & Co. | LR 1/624, Wood Avenue, Kilimani, | P.O. Box 42502 - 00100 Nairobi | 3875000, 020- 2430404 | 3876675 | Joe Kamau Muchekehu, David Jo Nyakang'o, Margaret Nyangate Nyakang'o | P051148736E |
| Muchiri & Associates | Kenya House, 1st Floor, Unit 4, Koinange Street, | P.O. Box 12644 - 00100 Nairobi | 2245774, 020- 2074054, 0722- 303904 | | Timothy Thuku Muchiri | A001218327N |
| Muchiri Waititu & Associates | Plot 6601, New Valley, Kitengela, Off Namanga Road, | P.O. Box 14126 - 00100 Nairobi | 0713-750001, 0738- 482956 | | Muchiri Waititu | A002573744V |
| Muchungi & Associates | Ufungamano House, 5th Floor, Mamlaka/State House Road, | P.O. Box 19849 - 00202 Nairobi | 2725363 | 2725363 | Christine Nkuene Muchungi | A001280733E |
| Mudamba & Associates | Vision Plaza, 3rd Floor, Suite No. 8D, Mombasa Road, | P.O.Box 19128 - 00501 Nairobi | 020-828854/5 | 020-828856 | Henry Asava Mudamba | P051120070H |
| Muema & Associates | 10th Floor, Afya Centre, Tom Mboya Street, | P.O. Box 6873-00300 Nairobi | 020-2241764, 2228805, 311440, 0721-530070 | 020-311443 | Alexander Muema Muthengi | P051130224C |
| Muema & Associates | NSSF House, 1st Floor, | P.O. Box 86575 - 80100 Mombasa | 0722-520879 | | See Nairobi Address | P051130224C |
| Muema & Associates | Tala House, 2nd Floor, Tala, | P.O. Box 6873 - 00100 Nairobi | 020-2241764 | 020-311443 | See Nairobi Address | P051130224C |
| Muga J.N. & Associates | Hospital Road, Behind A I Supermarket, | P.O. Box 89148 - 80100 Mombasa | 020-2127500, 0722- 371467, 0738-463765 | | John Njuguna Muga | A002093770P |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|-----------------------------------|---|-------------|---|----------------|
| Muga Kamau and Associates | Sega Market, Kenyatta Avenue, | P.O. Box 89148 - 80100 Mombasa | 020-2127500, 0722- 371467 | | Julius Munene Kamau | P051216763H |
| Mugo & Company | Agip House, 6th Floor, Haile Selassie Avenue, | P.O. Box 51820 - 00200 Nairobi | 2221098, 2218868 | 2243618 | Edward Wanjohi Mugo, Peter Kamau Maina | A000127775U |
| Mugo Dominic & Co. | Church House, 1st Floor, Moi Avenue, | P.O. Box 3728 - 00100 Nairobi | 020-311961, 0733- 737141 | | Dominic James Mugo | A001170409V |
| Mugo Dominic & Co. | Gatemu Building, 2nd Floor, Moi Avenue Nyeri, | P.O. Box 2188 - 10100 Nyeri | 0724-322731, 0733- 737141 | | See Nairobi Address | |
| Mugo Waweru & Associates | Brunei House, 2nd Floor, Witu Road Next to Securicor(k) | P.O. Box 27705 - 00506 Nairobi | 533876, 550151, 0722-524213 | 530793 | Gabriel Waweru Wainaina, Mwangi Kagwara Mukururi | P05109505G |
| Mugo-Mungai & Co. | Ukulima Co-op. House, 3rd Floor, | P.O. Box 42844 - 00100 Nairobi | 3556055, 0722- 486194 | 2217425 | Geoffrey Mugo Mungai | A000167820I |
| Muhammed Loo & Associates | Hurlingham, Dennispritt | P.O. Box 35269 - 00200 Nairobi | 3874579, 0716- 598566 | 3874579 | Muhammad Ali Loo | A001388155A |
| Muigua and Associates | Hillside Pharm House, 1st Floor, | P.O. Box 1603 - 50205 Webuye | 055-41017, 0733- 696319 | 055-30723 | George Muturi Muigua | A001332374M |
| Muinde & Company | Adalyn Flats, Flat 7C, Ngong Road, | P.O. Box 74624 - 00200 Nairobi | 020-2724499, 0737- 030444, 0722-865457 | 020-2724499 | Julius Muvea Muinde | A000106115T |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|--|--------------------------------|-------------------------------|---------------|-----------------------------|----------------|
| Muiru Kandia & Co. | 4th Floor, Agip House, Haile Selassie Avenue, | P.O. Box 75960 - 00200 Nairobi | 2213979, 2215725, 0720-115067 | 2213811 | Kenneth Mwangi Muiru Kandia | A000160747C |
| Muiru Kandia & Co. | Murang'a Farmers Union House, 2nd Floor, Kwame Nkrumah Road, Thika | P.O. Box 75960 - 00200 Nairobi | 067-21535, 30380, 0720-651841 | 020-213811 | See Nairobi Address | |
| Muiru Kandia & Co. | Muguga Pyrethrum Growers Building, Limuru, | P.O. Box 75960 - 00200 Nairobi | 066-71021, 21514, 0720-649533 | 020-213811 | See Nairobi Address | |
| Muita Njoroge Associates | Madonna House, Westlands | P.O. Box 48418 - 00100 Nairobi | 4454119, 0722-238193 | | Hosea Muita Njoroge | A003235625M |
| Muiyuro & Associates | Westend Place, Nairobi West, | P.O. Box 11143 - 00100 Nairobi | 020-609082, 0721-557874 | | Theodore Julius Muiyuro | A001312548I |
| Mukhooli K. John & Co. | Bungoma Teachers Plaza Building, | P.O. Box 1302 Bungoma | 055-30039, 0722-766445 | | John Khaukha Mukhooli | A000214709E |
| Mukhooli K. John & Co. | Kirkwood House, 1st Floor, Kenyatta Market, | P.O. Box 61906 - 00200 Nairobi | 020 - 2729417, 0722-766445 | 020 - 2729417 | See Bungoma Address | |
| Mukiri and Company | Nyau House, 2nd Floor, Hurlingham, Argwings Kodhek Road | P.O. Box 59182 - 00200 Nairobi | 2711060, 2718577 | 2715269 | Simon Ngichiri Mukiri | P051125330M |
| Muli Sylvanus & Associates | Thirime House, Nairobi West, Door No. 18, | P.O. Box 14499 - 00100 Nairobi | 0726-174598, 0733 - 924208 | | Silvanus Musyoki Muli | A000143143W |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|---|-----------------------------------|------------------------------|------------|--|----------------|
| Mulji & Associates | LR No. 209/3442, House No. 3, On the Right Side of Mwambao Road, Off Limuru Road, | P.O. Box 14895 - 00800 Nairobi | 3746375, 0733- 603123 | 3746375 | Shobha Chandrasey Mulji | A000125956Q |
| Mungai Ngugi & Associates | City Hall Annex Building, 8th Floor, Mama Ngina Street, | P.O. Box 8227 - 00200 Nairobi | 020-3542796, 0724- 417441 | | John Mungai Ngugi | A001183581N |
| Mungai Ngure & Co. | Corner Plaza, Parklands Road, | P.O. Box 9 - 00625 Nairobi | 0722-486022 | | Vincent Mungai Ngure | A002787434F |
| Mungai Wainaina & Company | Nyambene House, Tom Mboya Street, | P.O. Box 50712 - 00200 Nairobi | 2241289, 0722- 789505 | 2215711 | Fredrick Mungai Wainaina | A000137043E |
| Munyagia Njoka & Associates | Plot NO. Kerugoya /250/60 Kiri Corp. Building, | P.O. Box 208 Kerugoya - 10300 | 060-21577 | 060-21577 | Munyangia Njoka | A000199697K |
| Murdoch McCrae & Smith | Kirungii House, Ring Road, Westlands | P.O. Box 40092 - 00100 Nairobi | 4441344/05-12 | 4448966 | Daniel Mutisya Ndonge, Joe Wangai Wamae, Samuel Oketch Onyango, Harveen K. Gadhoke, John Mugo Kiarie, See Nairobi Address | P000591655U |
| Murdoch McCrae & Smith | Kenya Reinsurance Plaza, 8th Floor, Moi Avenue | P.O. Box 84712 - 80100 Mombasa | 041-2225827, 2221347 | 2225580 | | |
| Muriithi & Associates | LR NO. 117/236, Kamiti Road, | P.O. Box 13062 - 00200 Nairobi | 0721-899724 | | James Githaiga Muriithi | A002794867N |
| Muriithi Kingori & Associates | Plot No. 2787/X/V, Mathai House, Ground Floor, Kenyatta HighWay, | P.O. Box 1494 - 10400 Nanyuki | 062- 31540, 0712- 397213 | | Michael M. Kingori | A001461399V |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|---------------------------------|--|-------------|--------------------------|----------------|
| Murugu and Company | NHC Building, 7th Floor, Aga Khan Walk, | P.O. Box 12035 - 00100 Nairobi | 2221918, 0722-757292 | 2221918 | Fabian Pius Murugu | A000154803Y |
| Musumba Okwoku & Associates | Old Mutual Building, Kimathi Street, | P.O. Box 34078 - 00100 Nairobi | 221473, 0722-523252 | 243847 | Zablon Okwoku Musumba | A001306126H |
| Mutahi Maranga & Associates | Bhavesh Center, 1st Floor, Opp. Fig-Tree, Ngara | P.O. Box 13656 - 00800 Nairobi | 02-3753493/4, 020-2144881, 0722-739398 | | Isaiah Mutahi Maranga | A002674897P |
| Mutai & Associates | Keplimo House, 1st Floor, Oginga Odinga Street, | P.O. Box 2434 - 30100 Eldoret | 053-2061603, 0722-846839 | | Joel Kiprono Mutai | P051172835T |
| Mutemi & Company | | P.O. Box 34735 - 00100 Nairobi | 020-3546161, 0722-518832, 0736-518832 | | Patrick Sau Mutemi | A000154415V |
| Mutero & Associates | Ufungamano House, 4th Floor, Namlaka Rd, Off State House Road, | P.O. Box 40696 - 00100 Nairobi | 020-2011405, 2733576, 0722-722489 | 020-2733576 | Wilson Migwi Mutero | A001375510F |
| Muthengi & Associates | Unifric House, 3rd Floor, Koinange Street, | P.O. Box 5845 - 00100 Nairobi | 020-2244183, 0722-527509 | | Peter Muthengi | A001289803T |
| Muthoni Muya & Associates | 4th Floor, Windsor House, Muindi Mbingu Street, | P.O. Box 14317 - 00800 Nairobi | 4448941, 0722-513528 | | Charity Muthoni Muya | P051091370R |
| Muticia & Co. | Ufungamano House, Office Tower, 4th Floor, 203c | P.O. Box 103076 - 00101 Nairobi | 0725-670096 | | Boniface Muceeri Muticia | A003685327A |

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|------------------------------|---|--------------------------------|-------------------------|------------|------------------------------|----------------|
| Mutonga Kamau & Associates | Kiuu House, Githurai Shopping Centre 1st Floor, Suite 316 | P.O. Box 32265 - 00600 Nairobi | 020-2506891 | | Mutonga Kamau | A003289041T |
| Mutua & Company | Agip House, 3rd Floor, | P.O. Box 17823 - 00100 Nairobi | 0722-254774 | | Benjamin Kioko Mutua | A002494291Z |
| Mutugi Muro & Associates | Ichohoria Building, 1st Floor, Uhuru High way, | P.O. Box 490 Muranga | 0733-999351 | | Patrick Mutugi Muro | A000197496D |
| Mutune & Associates | Inside Kenya Institute for the Blind, Off Langata Road, | P.O. Box 59534-00200 Nairobi | 601098, 0722-906337 | | Judah Mutuku Mutune | P051133479B |
| Muturi Kihara & Associates | 4th Floor, Agriculture House, Room 411, Harambee Avenue, | P.O. Box 1881 - 00200 Nairobi | 020-340763 | 020-340763 | Smith Muturi | A001215646N |
| Muturi Kihara & Associates | 1st Floor , Mache Plaza, Kijabe Row, Off Kenyatta Avenue | P.O. Box 3268 - 20100 Nakuru | 051-2213257 | | See Nairobi Address | |
| Muturi Ndungu & Associates | AJS Building, Room 201, Keekorok Road, | P.O. Box 53527 - 00200 Nairobi | 2240140, 0722-363374 | 2240140 | James Muturi Ndungu | A 002804253U |
| Mututa & Associates | Choices Building, Baricho Road, | P.O. Box 50305 - 00200 Nairobi | 0721-274915 | | Julius Thomas Munyoki Mututa | A006105083H |
| Mwangi Gathimba & Associates | Hills Converters, Off Momabsa Road | P.O. Box 58685 Nairobi | 020-217612, 0722-585996 | | Peter Mwangi Gathimba | P051188466N |

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|-----------------------------------|--|-----------------------------------|---|-------------|-------------------------|----------------|
| Mwangi Gathuya & Associates | | P.O. Box 47750 - 00100 Nairobi | 020-2016930, 0722- 657104 | | Philip Mwangi Gathuya | A001418886J |
| Mwangi Gichuhi & Co. | Showbe Plaza, 3rd Floor, Office C5, Muranga Road, Next to Oil Libya, | P.O. Box 8879 - 00200 Nairobi | 6761639, 0722- 780804, 0722-551718 | | Michael Gichuhi Mwangi | A002799161M |
| Mwangi Githinji & Partners | Samima House, 3rd Floor, Luthuli Avenue/ Munyu Road, | P.O. Box 74646 - 00200 Nairobi | 3547739, 0722- 237634 | | Joachim Mwangi Githinji | A000168134J |
| Mwangi Ruita & Company | Kangáru Corner House, Gakere Road, | P.O. Box 723 - 10100 Nyeri | 061-2030835, 0722- 726347 | | Charles H R Mwangi | A000198353T |
| Mwangi Waithaka & Associates | Bavesh Centre, 1st Floor, Rm. 01B, Ngara Road, | P.O. Box 3712 - 00200 Nairobi | 020-2528793, 0721- 800125, 0732-872276 | | Peter Muthaka Mwangi | A002037906L |
| Mwangi Wandetto and Associates | Gordon Melvin House, | P.O. Box 58114 - 00200 Nairobi | 0722-204193 | | David Mwangi Wandetto | A001174283N |
| Mwangola Mvoi & Associates | Canon House, 7th Floor, Haile Selassie Avenue | P.O. Box 40390 - 00100 Nairobi | 0721-427482, 0733- 700786 | | Renson Njumwa Mwangola | A001132257D |
| Mwaniki-kahuro & Associates | Town House, 3rd Floor, Kaunda Street | P.O. Box 42382 - 00100 Nairobi | 020-2217511/646 | 020-2217646 | Henry Muriuki Mwaniki | A000150814Q |
| Mwaura W. and Associates | KCB Enterprise Building, 6th Floor, Enterprise Road, | P.O. Box 74819 - 00200 Nairobi | 020-556212, 0722- 872177 | 020-559085 | John Wanyoike Mwaura | A000160933Y |

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|---------------------------------|---|-------------------------------|---------------------------------------|------------|--|----------------|
| Mwawunda & Company | Post Office Road, Voi Town, | P.O. Box 559 - 080300 Voi | 043-30276, 0721-318672 | | Wilfred Mirongo Mwawuda | A000133145X |
| Mwencha and Associates | Sansora Building, | P.O. Box 1281 Kisii | 30396 | | See Nairobi Address | |
| Mwengei & Associates | Paa Crescent, Nairobi West, LR 37/495/128/5 | P.O. Box 4176 - 0056 Nairobi | 0722-238726 | | Julius Ngumbau Mwengei | A001124357H |
| Mwirigi Wa Mugambi & Associates | Mercos House, Plot 130C Nkubu | P.O. Box 351 - 60202 Nkubu | 0721-234469 | | Edward Benedict Mwirigi | A002720075Q |
| Mwirigi Wa Mugambi & Associates | Angaine Plaza, 1st Floor, Meru Town | P.O. Box 351 - 60202 Nkubu | 0721-643666 | | See the Main Office Address | A002720075Q |
| Mwithiga & Associates | Trishul Towers, Suite 14, Muranga Road, | P.O. Box 349 - 00605 Nairobi | 020-2048869, 0733-967894, 0721-342428 | | Peter Chege Mwithiga | A002623389D |
| N Kungu and Company | Nellea Plaza, 3rd Floor, Ngara Road, | P.O. Box 7025 - 00100 Nairobi | 4762244, 0722-840667 | | Kungu Njoroge | A001493865A |
| N M Kaburu & Associates | Krishna Mansion, 3rd Floor, Rm. 51, Moktar Dada Street, | P.O. Box 7025 - 00300 Nairobi | 020-2324690, 0722-664414, 0738-584720 | | Nelson Muturi Kaburu | A002495271Z |
| N S K Associates | Mpaka House, Mpaka Road, Westlands | P.O. B ox 46283-00100 Nairobi | 020-4444316 | 4449820 | Sunilkumar Popatlal Davda, Evans Kakai, Jayesh Himatlal Nagrecha | P051223823R |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|-----------------------------------|--|-------------|---|----------------|
| N. H. Sheikh & Co. | Safariland Apartments, Westlands Road/ Chiromo Road Junction, | P.O. Box 20720 - 00202 Nairobi | 3746957, 0733- 845263 | 3746957 | Nasir Haroon Sheikh | A001592624P |
| Nabangi Wachiye & Associates | NHC House, 2nd Floor, Room 216, Aga Khan Walk, | P.O. Box 6523 - 00200 Nairobi | 020-2226656, 2074710, 0722- 893748 | 020-2226656 | Edward Tale Nabangi, Romano Misiko Wachiye | A001169128Z |
| Nabangi Wachiye & Associates | Asikwana House,3rd Floor, Room 4, Mumias Road, | P.O. Box 786 Bungoma | 055-30591 | | See Nairobi Address | |
| Nafisa Alibhai & Company | Design Centre, Suite 1A, 1st Floor, Tausi Road, Westlands, | P.O. Box 70540 - 00400 Nairobi | 3742190/5, 0722- 365032 | 020-2337090 | Nafisa Arshad Alibhai | A001149527P |
| Naivasha & Associates | Roughton Court Plaza, Argwings Kodhek Street, Hurlingham | P.O. Box 24014 - 00502 Nairobi | 2726152, 544491 | 2726152 | Jeremy Miriti Naivasha | A000164706B |
| Nalin Shah & Co. | Royal Offices, Mogotio Road, Westlends | P.O. Box 49874 - 00100 Nairobi | 020-2636422, 020- 2635423 | 020-2636425 | Nalinkumar Narshi Shah | A000120717P |
| Namisi & Associates | NBI/B/111/344 Komarock | P.O. Box 7837 - 00100 Nairobi | 6922286, 0722- 235959 | | George Namisi Wafula | A001973606V |
| Nangira and Associates | | P.O. Box 23408 - 00625 Nairobi | 0722-342852 | | Geoffrey Namwakira Angira | P051242005H |
| Nathan Muange & Co. | Mangrovina House, Tala/ Ngulun, | P.O. Box 583 Tala | 0723-040091, 0723- 006666 | | Nathan Ngwili Muange | A000194670N |

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|------------------------------|--|--------------------------------|--------------------------------------|-------------|------------------------------|----------------|
| Ndambuki & Associates | National Bank Building, 2nd Floor, Harambee Avenue | P.O. Box 39970 - 00623 Nairobi | 210495, 066-50871(Hse), 0722-887703 | 210050 | Sebastian C. Nzallu Ndambuki | P051093128S |
| Ndambuki & Associates | Utangwa Building, Plot No.1/97 Ngei Road, | P.O. Box 1650 Machakos | 0722-887703, 0735-234317, 020-210495 | 020-210054 | See Nairobi Address | |
| Ndegwa & Partners | Aqua Plaza, 3rd Floor, Murang'a Road, Ngara | P.O. Box 9937 - 00100 Nairobi | 020-3752246, 0722-602745 | 3752246 | Simon Karogi Ndegwa | A001175405D |
| Ndegwa Wambugu & Co. | Agip House, Haile Selassie Avenue, | P.O. Box 56186 - 00200 Nairobi | 212972, 0721-769125 | | Erastus Ndegwa Wambugu | A000103186F |
| Ndei Mwangi & Company | Hazina Towers, 11th Floor, | P.O. Box 43362 - 00100 Nairobi | 2246280, 0722-333357 | 2246387 | Simon Ndei Mwangi | A002598896Y |
| Nderitu Mairo & Co. | Trust Mansion Building, 1st Floor, Koinange/Tubman Road Junction | P.O. Box 3067 - 00200 Nairobi | 020-2220536, 020-343284 | 020-2220536 | Samuel Nderitu Mairo | A002528056B |
| Nderitu Mairo & Co. | Jackwright Building, Kenyatta Road, | P.O. Box 231 Nanyuki | 062 - 32553 | | See Nairobi Address | |
| Ndiagui Nguyo and Associates | Richmond House, Mfangano Street, | P.O. Box 696 - 00517 Nairobi | 604280, 0721-551755 | | Johnson Nguyo Ndiangui | A000100383Y |
| Ndicu and Company | Shabab Centre, Suite 409, Sondu Drive, | P.O. Box 14002 - 20100 Nakuru | 0722-455060 | | Peter Njogu Ndicuh | A002573042M |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|---------------------------------|--|------------|---|----------------|
| Ndii & Company | Meru South Co-op. House, | P.O. Box 559 Chuka | 064-30392, 0733-625486 | | Franklin Mbuba Ndii | A0001139860 |
| Ndii and Company | Off Rhapta Road, Westlands, | P.O. Box 64037 - 00620 Nairobi | 4452310 | | See Chuka Address | |
| Ndirangu Mwangi & Co. | Vinodeep Tower, Baricho Road, Industrial Area, | P.O. Box 4625 - 00100 Nairobi | 020-555857, 555862, 0721-418596, 0710-280700 | 020-555865 | Joseph Ndirangu Mwangi | A002788995B |
| Ndiritu & Associates | Oceanic Plaza, 1st Floor, Kasarani, | P.O. Box 31400 - 00600 Nairobi | 0722-771374, 0721-996480 | | Michael Ndiritu Njoka | A0014330611 |
| Ndiritu & Associates | Ngeka Centre, 1st Floor, | P.O. Box 1226 - 10200 Muranga | 0722-771374 | | See Nairobi Address | A0014330611 |
| Ndoigo & Associates | Hazina Towers, 19th Floor, | P.O. Box 101210 - 00101 Nairobi | 0722-305500 | | David Kipkenei Ndoigo | A001473763V |
| Nduaki & Associates | Old Mutual Building, 1st Floor, Room 334, Kimathi Street, | P.O. Box 9156 - 00300 Nairobi | 0722-431849 | | Joseph Ndua Kimani | A000160778L |
| Nduati Gitau & Associates | Sonalux House, Moi Avenue, 3rd Floor | P.O. Box 61047 - 00200 Nairobi | 0722-220381 | 725363 | Gitau Kinuthia Nduati | A002024810U |
| Ndubi Mugambi & Co. | Meru Teachers' House, 3rd Floor, Rms 307/316, Kirukuuri Road | P.O. Box 1366 - 60200 Meru | 0733-235604, 0723-363262 | | Michael Ndubi, Jeremiah McFrancis Mugambi | P051246648I |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------------|--|--------------------------------|------------------------------------|------------|-------------------------|----------------|
| Ndungu Mungai & Company | Trade Centre Building, Tsavo Road, | P.O. Box 64194 - 00620 Nairobi | 0722 - 762924 | | Charles Ndungu Mungai | A001145983V |
| Ndungu Kagara & Associates | Mwanjo Arcade | P.O. Box 456 - 20300 Nyahururu | 0720-001298 | | James Ndungu kagara | A000112512L |
| Ndungu Kamiti and Company | Super House, 1st Floor, Off Outering Road | P.O. Box 74553 - 00200 Nairobi | 787268, 0722-427142 | | George Ndungu Kamiti | A000158520G |
| Nelson Njuguna Mwaura & Associates | | P.O. Box 30548 - 00100 Nairobi | 0722-653684 | | Nelson Njuguna Mwaura | A001303416X |
| Ngari & Associates | Ufundi Co-op House, 9th Floor, Moi Avenur/Moktah Daddah Street Junction, | P.O. Box 74550 - 00200 Nairobi | 020-2213848, 0722-846944 | 2213848 | Peter Mwangi Ngari | A001231884M |
| Ngaruiya Ng'angá & Associates | Bhaves Centre, Ngara | P.O. Box 2814 - 00200 Nairobi | 0733-747792 | | Joseph Ngaruiya Ngángá | A000158772W |
| Ngelin & Co. | Kamburu Drive, Off Ngong Road, | P.O. Box 18612 - 00100 Nairobi | 3871966, 0722-764292 | 3871966 | Pauline Ngeci Mwangangi | A001217235K |
| Ng'ethe & Associates | Muthaiga Shopping Centre, Limuru Road, | P.O. Box 63128 - 00619 Nairobi | 020-3750333 | | Ian Kahu Ng'ethe | A0001599400 |
| Ngigi and Partners | Tumaini House, 5th Floor, Moi Avenue, | P.O. Box 50281- 00200 Nairobi | 02 - 2219090, 2246044, 0722-256746 | 311991 | George Ngigi Kinyanjui | A000160756F |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|--|--------------------------------|-------------------------------|-------------|---|----------------|
| Ngigi and Partners | KCB Building, 1st Floor, Njuri Ncheke Street, | P.O. Box 2142 Meru | 0722-556431 | 020-311991 | See Nairobi Address | |
| Ngui & Associates | South B | P.O. Box 56889 - 00200 Nairobi | 020-2032494, 0751-529988 | | Richard Muange Ngui | P051159626E |
| Ngumunu & Associates | Arcade House, 2nd Floor, Room 202 Muranga Road, Off Moi Avenue | P.O. Box 12406 - 00400 Nairobi | 214887/9, 214889, 0722-527317 | 020-214889 | Joseph Ngumunu Njuguna | A000134462F |
| Ngure and Company | Karatina Municipality, Block I/295, | P.O. Box 693 - 10101 Karatina | 061-72704, 0722-386187 | | Francis Mwaniki Ngure | A000160775I |
| Nguri Kagiri & Associates | Cooper Center, Kaptagat Road | P.O. Box 14022 Nairobi | 630862 | 631357 | John Wanjohi Nguri | P0511292070 |
| Nilesh Dave & Co. | Unit 80, Alpha Centre, Mombasa Road, | P.O. Box 46414 - 00100 Nairobi | 826221/2, 0722-513637 | 821199 | Nilesh Tuljishanker Dave | A002517059B |
| Nitin Pandya & Co | 1st Floor, Biashara Building, Nyerere Avenue, | P.O. Box 99438 Mombasa | 041-2226099, 2221866, 2227534 | 041-2227534 | Nitichandra Krishnalal Pandya, Milan Sobhagchand Shah | A000187328N |
| Nitin Pandya & Co. | Plaza 2000, 2nd Floor, East Wing, Mombasa Road, | P.O. Box 25639 - 00603 Nairobi | 556720, 556721 | 556721 | See Mombasa Address | |
| Njagi & Associates | Morning Glory Plaza, 1st Floor, Room 9, Embu - Kiritiri Road, | P.O. Box 15442 - 00100 Nairobi | 020-3538425, 0721-217910 | 31527 | John Njeru Njagi | A002282865U |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|---|-----------------------------------|---|-------------|---|----------------|
| Njagi Isaac & Associates | Posta Sacco Plaza, | P.O. Box 31254 - 00600 Nairobi | 02-310285, 315101, 0722-525047 | 315101 | Isaac Kuria Njagi, Leonard Kimilu Mawioo | A001154012P |
| Njathi & Associates | Bhavesh Centre, 2nd Floor, Rm. A 23, Ngara, | P.O. Box 33405 - 00600 Nairobi | 020-3749556, 0721- 210792 | 020-3749556 | Peter Muigai Njathi | A002097692E |
| Njehia & Associates | Soin Arcade, 3rd Floor, Mpaka Rd. Westlands, | P.O. Box 66848 - 00800 Nairobi | 4451262/3, 4452637/8, 0721- 530498 | 4451263 | Patrick Nyoike Njehia | A001198292A |
| Njenga K. Ngungi & Company | NCM House, | P.O. Box 441 - 00605 Nairobi | 020-2229429 | | Newton Njenga, Samuel Muthami Ngugi | P051213173V |
| Njenga Kamau & Associates | Purvi House, Wing A, 1st Floor, | P.O. Box 59668 - 00200 Nairobi | 4450697 | | John Kamau Njenga | A000103202K |
| Njeru Nyaga & Co. | Maina House, Flat No. 3 Museum Hill, Westlands Road Next to CFC Bank Headquarters | P.O. Box 42764 - 00100 Nairobi | 3748088, 0721- 378019, 0733-284470 | 3748087 | John Njeru Nyaga | P051169388S |
| Njiru Kagereki & Co. | Ntugi Building, Meru, 3rd Floor, | P.O. Box 1395 Embu | 0723-950149 | | Luke Njiru Kagereki | A003624418N |
| Njogu Fundi & Associates | Kerugoya Town, Main Kutus/Kerugoya/Karatina Road, | P.O. Box 86 - 10300 Kerugoya | 061-2308409, 0722- 997697, 0721-554799 | 061-21022 | Azariah Njogu Fundi | A000158296Z |
| Njoka Mwangi & Associates | Krishna Mansion House, 3rd Floor, Moktar Daddah Street, | P.O. Box 6333 - 00300 Nairobi | 605310, 227318, 0722-701512 | 555523 | David Mwangi Njoka | A001125801Y |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|------------------------------------|----------------------------------|-------------|--|----------------|
| Njoro & Associates | Ngara Bavesh House | P.O. Box 59076 - 00200 Nairobi | 0721-451471 | | Patrick Wainaina Njoro | P051311302B |
| Njoroge Karanja & Associates | Uchumi House, 9th Floor, | P.O. Box 5627 - 00506 Nairobi | 020-3574993, 0724- 852650 | | Timothy Karanja Njoroge | A002683029S |
| Njoru and Associates | Kangari House, 2nd Floor, Luthuli Avenue, | P.O. Box 100904 - 00101 Nairobi | 020-246196, 0721- 605047 | 020-2240802 | Stephen Maina Njoru | A000135395R |
| Njue Mugo & Co. Associates | Utalii House, 2nd Floor, South Wing, Room 225 Uhuru Highway, | P.O. Box 1627 - 00100 Nairobi | 317587, 0723-960826 | | Simon Njue Mugo | A001157297Z |
| Njuguna Kioi & Associates | Trishul Towers, 1st Floor, Muranga Road | P.O. Box 31845 - 00600 Nairobi | 3755618, 3742196 | 3742196 | Christopher Mwangi Kioi, David Njuguna Mungai | P051196018T |
| Njuguna Mungai & Associates | Trishul Towers, 2nd Floor, Murang'a Road | P.O. Box 31845 - 00600 Nairobi | 3755618, 3742196, 0722-303877 | | David Njuguna Mungai | A001158418D |
| Nthenge and Company | Kangundo Town Council | P.O. Box 86 - 90131 Tala | 0733-343198, 0713- 442675 | | Boniface Muthama Nthenge | A000193064H |
| Nthigah and Company | Jimkan House, Lwr 3rd Floor, Woodvale Groove, Westlands, | P.O. Box 38845 - 00623 Nairobi | 3751382, 2060988, 0721-736300 | 3749318 | Stephen Kimotho Nthigah | A000091426X |
| Nuthu Kimani & Co. | Plot No. 695, Kitale Lane, Off Dennis Pritt Road, | P.O. Box 15486 - 00100 Nairobi | 0722-282086 | | Boniface Mbugua Nuthu | A001174502X |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------------|--|-----------------------------------|-------------------------------------|------------|---|----------------|
| Nyabena & Karani Company | Fort Granite Flats, Apt. A5, Bishops Road, | P.O. Box 30674 - 00100 Nairobi | 2728362, 2717483 | 2728370 | Gilbert Ongere Nyabena, Vincent Charles Karani | P051146288J |
| Nyabena and Company | Fort Granite Flats, A5, Bishops Road, | P.O. Box 61540-00200 Nairobi | 2717483, 2728362, 2728370 | 2728370 | Gilbert Ongere Nyabena | A000127612Z |
| Nyabuto and Company | | P.O. Box 89902 Mombasa | 0713-155007 | | John Nyabuto Nyamosi | A001149803K |
| Nyaga Associates & Co. | Showbe Plaza, 2nd Floor, Suite No. 5, Murang'a Road, Next to Pangani Roundabout, | P.O. Box 23200 - 00604 Nairobi | 6767968/9/70, 0770- 111208 | | Nyaga Mbogo | A000130734U |
| Nyagari & Associates | Agip House, 1st Floor, Haile Selassie Avenue | P.O. Box 11533 - 00400 Nairobi | 315833, 0721-712090, 0733-686461 | | Francis Mokori Nyagari | A000106336D |
| Nyagari & Associates | Maina Clothing Building, 1st Floor, River Road, | P.O. Box 11533 - 00400 Nairobi | 315833, 0721-712090, 0733-686461 | | See Main Office | |
| Nyagari & Associates | Mansunran Boma, Ground Floor, Ngong Town, | P.O. Box 11533 - 00400 Nairobi | 045- 41289 | | See Main Office | |
| Nyakundi Mwencha & Associates | Plot No 3/134, Gusii Deluxe, Ogembo Street | P.O. Box 3508 - 40200 Kisii | 0725-851030 | | Zablon Ondieki Mwencha, Henry Juma Nyakundi, Samuel Agwata Nyakundi | P051324348Z |
| Nyambari & Associates | Uniafric House, 2nd Floor, Koinange Street, | P.O. Box 1441 - 0515 Nairobi | 020-2221293, 0722- 755535 | | Robert Kiruthu Nyabari | A002303242B |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------|--|--------------------------------|---|------------|------------------------|----------------|
| Nyambega & Associates | Agip House, 5th Floor, Suite 501, Haile Selassie Avenue, | P.O. Box 54580 - 00200 Nairobi | 0721-577563, 0735-564806 | | Mose Nyambega Ondieki | A003230585N |
| Nyambega & Associates | BP & Shell Petrol Station Offices, Kisumu Junction Stage, Kisumu | P.O. Box 54580 - 00200 Nairobi | 0721-577563, 0735-564806 | | See Nairobi Address | |
| Nyambega & Associates | Mwalimu Co-operative House, Kisii, | P.O. Box 1841 Kisii | 0721-577563, 0735-564806 | | See Nairobi Address | |
| Nyamosi & Associates | Posta Sacco Plaza, 17th Floor, Suite 1709, University Way, | P.O. Box 58250 - 00200 Nairobi | 252906, 0722-316470, 0733-165642 | | Wilson Omwoyo Nyamosi | A001169050N |
| Nyandiko and Associates | Outring Road, | P.O. Box 60489 - 00200 Nairobi | 780243, 0722-521543 | 780243 | Walter Omolo Nyandiko | P051181909Z |
| Nyaori and Associates | 64 Arcade Building, 3rd Floor, Oloo Street, | P.O. Box 4754 Eldoret | 053-2060567, 0733-229604 | | Hesbon Odhiambo Nyaori | A001286609R |
| Nyaosi and Associates | Agip House, 1st Floor, | P.O. Box 23516 - 00100 Nairobi | 020-536194, 0733-868081, 0724-586001, 0736668033, | | Humpherey S. M. Nyaosi | A001801991X |
| Nyasae & Associates | Development House, 8th Floor, | P.O. Box 61693 - 00200 Nairobi | 311262, 2244735, 0722-323680 | 2244735 | Amot Nyasae Nyang'era | A002402710V |
| Nyasae & Associates | Mwalimu House, 3rd Floor, Keroka Road | P.O. Box 1337 Kisii | 058-30299 | | See Nairobi Address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|---|-----------------------------------|--|-------------|---|----------------|
| Nyenge & Company | Vedic House, 2nd Floor, Rm. 208 Mama Ngina Street, | P.O. Box 45040 - 00100 Nairobi | 310121 | | David Kyulle Nyenge | A000123537A |
| Nyenge & Company | 1st Floor, Haulers Building, Mwatu Wa Ngoma Street | P.O. Box 964 Machakos | 044-20363 | | See Nairobi Entry | |
| Nyerere Opala & Co. | NHC House, | P.O. Box 8269-00200 Nairobi | 2269011/ 0722- 303918 | 249875 | Julius J. A. Opala | A001524670T |
| Obaga & Co. | Golf House, 4th Floor, Stadium Road, | P.O. Box 3446 - 40200 Kisii | 058-30421 | | John Nyakundi Obaga | A000209279A |
| Obusubiri and Associates | Biashara Plaza, 2nd Floor, Moi Avenue | P.O. Box 6760 - 00100 Nairobi | 0733-901589 | | Moses Mitigoa Obusubiri | A001991264Y |
| Obwanga and Associates | Opanga House, 1st Floor, | P.O. Box 3291 - 40100 Kisumu | 0724-874491 | | Samson Odoyo Obwanga Charles J. Mumbo Owenga | A003270926I |
| Obwocha and Associates Co. | Gateway House, 2nd Floor, Door.220 Mburu Gichua Road | P.O. Box 2176 Nakuru | 051 -2217160, 0721- 328283 | | Henry D. Onyancha Obwocha | A000219946X |
| Obwocha and Associates Co. | | P.O. Box 9300 - 00100 Nairobi | 0721-328283 | | See Nakuru Address | |
| Ochieng Ager & Associates | Union Towers, 3rd Floor, Moi Avenue, | P.O. Box 8830 - 00100 Nairobi | 020-2228891, 2230801, 0721- 207775 | 020-2217726 | Maurice Ochieng Ager | P051182046P |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|---|--------------------------------|--|-------------|---|----------------|
| Ochieng Ager & Associates | Mega Plaza, 4th Floor, Oginga Odinga Street, | P.O. Box 3511 Kisumu | 0721-207775 | | See Nairobi Address | |
| Ochieng Onyango & Associates | Nyayo National Stadium, Block C, | P.O. Box 56509 - 00200 Nairobi | 020-605104, 0722-536858 | | Joseph Eric Ochieng Onyango, Patrice Okeyo Ogola | P051158106T |
| Odalo K. S. & Company | L. R. No. 157. Hse No. 157, BuruBuru Estate Phase 1, Mumias South Road, | P.O. Box 4920 - 00100 Nairobi | 020-2360994, 0733-707763 | | Samuel Kanga Odalo | A00117738S |
| Odhiambo Ochieng & Company | | P.O. Box 27220 - 00100 Nairobi | 0727-396168 | | Fredrick Odhiambo Ochieng | A00332977D |
| Odundo & Associates | Rosslyn Lone Tree, Off Limuru Road, | P.O. Box 57500 - 00200 Nairobi | 7121605, 0722-214558 | | Maurice Odhiambo Odundo | A000160960D |
| Ogola Josiah & Associates | Kinda Building(Kolalo) 1st Floor, | P.O. Box 8 - 40606 Ugunja | 0724-431184, 0733-901198 | | Eric Ogola Josiah | A000202257E |
| Ogola-Luke & Associates | Odyssey Plaza, Mukoma Road, South B | P.O. Box 58390 - 00200 Nairobi | 0722-742386, 0733-633071 | | Edwin Luke M. Ogola | A000110597H |
| Ogot and Associates | Ralli House, 3rd Floor, Nyerere Avenue | P.O. Box 81942 - 80100 Mombasa | 041- 2221510, 0729-403679, 0733-623584 | 041-2224029 | Wilson Ogot | A0001882500 |
| Ogot and Associates | Dawida Building, | P.O. Box 149 Voi | 043-30107 | | See Mombasa address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|-----------------------------------|---|------------|--|----------------|
| Ogugu and Associates | View Park Towers, 10th Floor, Utali Street, | P.O. Box 74216-00200 Nairobi | 020-2016670, 0722- 246256 | 020-221419 | Timothy O. Ogugu | A001135681P |
| Ojera & Company | Sifa House, At Sailor Insurance Brokers, | P.O. Box 309 Kisumu | 0722-330847 | | Patrick Boniface Ojera | A0000979210 |
| Ojode & Associates | Equator House, 4th Floor, Kenyatta Lane, | P.O. Box 2766 Nakuru | 051-2214928, 0733- 779312 | | John Samuel Ojode Ogara | P051091168V |
| Okoko Odhiambo & Associates | Cannon House,4th Floor, Parliament/Haile Selassie Avenue, | P.O. Box 30926 -00100 Nairobi | 020-2212709, 0722- 708855 | | Albert Okoko Odhiambo | A000158447Q |
| Okuku and Associates | LR. 12045/416 Siaya/Ndere Road, | P.O. Box 518 - 40600 Siaya | 0724-640072 | | John Paul Okuku | A000140962D |
| Okungu and Associates | Kenbanco House, 1st Floor, Haile Selassie/ Moi Avenue Junction | P.O. Box 26529 - 00100 Nairobi | 0722-695698, 0725- 674765 | | Zachary Obumba Okungu | A002436345S |
| Okwara & Associates | Galexon House, 2nd Floor, Mbagathi Road, | P.O.Box 52834 - 00200 Nairobi | 020-2715341, 0721- 242460 | | Benjamin Onyango Okwara | A000213306V |
| Oloo M. A. & Associates | Chamusian Apartments (A8), Hurlingham, | P.O. Box 60678 - 00200 Nairobi | 0722-246576, 0738- 104837, 0770-507900 | | Mary Anyango Oloo | A001161717T |
| Omanwa & Associates | Commerce House, 3rd Floor, Suite No. 308, Moi Avenue | P.O. Box 64447 - 00620 Nairobi | 020-315592, 312092 | 020-312092 | Henrick Masaki Omanwa, Evans Mokuwa Maeba | P051165248Z |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------------------|--|---|------------------------------|-------------|---|----------------|
| Omato & Company | Masaba Building, Ogembo Road, | P.O. Box 1981 - 40200 Kisii | 0722-765259 | | Timothy Davy O Omato | A000206968Y |
| Omato & Company | Travel House, Mama Ngina Street, | P.O. Box 57862 Nairobi | 0722-765259 | | See Kisii address | |
| Ombita and Associates | Poineer Plaza, Mburu Gichua Road, | P.O. Box 3183 - 20100 Nakuru | 0722-735417, 0723- 794037 | | Joseph Ombita Owanga | A001280528F |
| Ombongi Jacob Ogechi & Associates | | P.O. Box 50380 - 00200 Nairobi | 0722-990063, 0732- 990063 | | Jacob Ogechi Ombongi | A000160752B |
| Omenye & Associates | Cannon Towers, New Wing, 1st Floor, Moi Avenue, | P.O. Box 95296 - 80104 Docks - Mombasa | 0722-412589 | 041-2221773 | Dominic A. G. Omenye | A000169827T |
| Omwenga Onyancha & Co. | NAS Apartments, Milimani Road, | P.O. Box 51493 - 00200 Nairobi | 2729431/432/434 | 2712076 | Siro Omwenga, Basilianus Doyle Nyagisera, Edison Ogwankwa Manyura | P051135135Q |
| Ondari & Company | Jathaka House, 1st Floor, | P.O. Box 1568 - 50205 Webuye | 053-2060797, 0733- 791846 | 053-2060797 | Johnstone Walubengo Kibunguchi | A000213512S |
| Ondari & Company | KVDA Plaza, 6th Floor, | P.O. Box 5264 Eldoret | 053-2060797, 0733- 791846 | 053-2060797 | See Webuye Address | |
| Ongiti & Associates | Duplex Apartment, 1st Floor, Room 48, Lower Hill Road/ Upper Hill, | P.O.Box 51255 - 00200 Nairobi | 020-2730695, 0717- 664282 | | Edward Ogoti Ongiti, Sammy Marasi Mwencha | P051097779V |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------|---|-------------------------------------|---|-------------|---------------------------------------|----------------|
| Onserio & Company | Plot No. 12/57, 2nd Building, Tiriki Avenue, | P.O. Box 2008 Nakuru | 051 - 2214938, 020- 2313758, 0722- 268927 | | Thomas Onserio Ongubo | A000217613E |
| Onukho & Associates | Raghvani House, 6th Floor, Tom Mboya Street | P.O. Box 45784 Nairobi | 2246113, 2222537 | 2246113 | Margaret K. S. Okumu | A001696589T |
| Onwonga and Company | Bima Towers, 1st Floor, | P.O. Box 90535 Mombasa | 041-2227661 | 041-2228115 | Yobesh O. Oyaro | A001118957W |
| Ooko-Mokaya & Company | Diamond Plaza , 2nd Floor, Highridge Shopping Centre, | P.O. Box 4857 - 00506 Nairobi | 3748508, 3740252, 0722-866969 | | Pamela Adhiambo Ooko | A001215013V |
| Oonge & Associates | Olkeri, Off Ngong-Kiserian Road, | P.O. Box 556 - 00208 Ngong Hills | 020-2012876 | | Simon Ogega Oonge | A001173541C |
| Opembe and Associates | Pan Africa Insurance House, 3rd Floor, Kenyatta Avenue | P.O. Box 13383 - 00100 Nairobi | 2246478, 2229739, 0722-565000 | 229739 | Wilson Shikanda Opembe | A000123690I |
| Orwa & Company Associates | Piedmont Plaza, Opp. Kenya Science Campus, | P.O. Box 9595 - 00100 Nairobi | 0722-719926, 0735- 884612 | 020-2458991 | Caleb Odoyo Orwa | A002038737S |
| Oscar & Company | | P.O. Box 21414 - 00505 Nairobi | 0721-772290 | | Oscar Laban Mushvochi | A003268497L |
| Osoro & Co. | The Office Park, Ground Floor, Riverside Drive, | P.O. Box 74066 - 00200 Nairobi | 4442940, 0729- 885192 | 4444354 | Cephas Ongubo Osoro, Victor Majani | A001175900D |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------|--|-----------------------------------|---|------------------|--|----------------|
| Osoro & Co. | Gustav - Furrichweg 2201 Gerasdorf | Vienna Australia | +43675847027 | +4322463215 2 | See Nairobi Address | |
| Otieno Aboka & Company | 3rd Floor, Fairlane House, Golf Course, Bagamoyo Road | P.O. Box 28042 - 00200 Nairobi | 2718887, 0722- 518655 | 2718887 | Alloys Otieno Aboka | A000148291T |
| Otieno and Associates | Varsity Plaza, 6th Floor, | P.O. Box 4140 - 40100 Kisumu | 057-2024665 | | Nelson Otieno Aloys | A000233190J |
| Otieno and Associates | Jameson Court, Block C, Appartment 3, Ngong Road, | P.O. Box 67289 - 00200 Nairobi | 3874698, 0722- 705028 | 3874698 | See Kisumu Address | |
| Otieno Oboge & Co. | Utalii House, 2nd Floor, North Wing, Rm 215, Uhuru Highway/ Utalii Street, | P.O. Box 6592 - 00100 Nairobi | 020-2120358, 0721- 238658, 0733-609080 | 220307 | Otieno Oboge Joel | P051148127X |
| Otieno Oboge & Co. | Gibicon House, Kenyatta Avenue, | P.O. Box 1376 - 20100 Nakuru | 051-2212329 | | See Nairobi Address | |
| Ouko Peru and Company | Kisumu Ofafa Hall | P.O. Box 1870 - 40100 Kisumu | 0722-571698 | | John Erick Reru Ouko | P00116041Y |
| Owala and Associates | St. Georges House, 3rd Floor, Room 320 Parliament Road, | P.O. Box 58282 - 00200 Nairobi | 020-2490230, 0722- 440206 | 219213 | Mathews Owala | A001299733Z |
| Owenga and Associates | Hamilton House, Oginga Odinga Street, | P.O. Box 2553 - 40100 Kisumu | 0721-867021, 0733- 836107 | | Charles J. Mumbo Owenga, Samson Odoyo Obwanga | A002099587K |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------------|---|--------------------------------|--|------------|-----------------------------|----------------|
| Owino & Associates | Miseru Court, 3rd Floor, Ngei Phase II | P.O.Box 47950 - 00100 Nairobi | 607447, 0722-702736 | 604166 | Bernard Daniel Owino Josiah | A001116150D |
| Oyugi & Associates | | P.O. Box 533 - 00200 Nairobi | 0720-201475 | | Naphtaly Bondo Oyugi | A001444484W |
| Oyugi Fredrick & Co. Associates | Plot No. 209/40435, Regal Chambers, 2rd Floor, Moi Avenue, | P.O. Box 93613 - 80102 Mombasa | 0720-922036, 0722-318490, 0734-318490 | | Fredrick Otieno Oyugi | A002234044E |
| P. J. Ruysenaars | Plot 5029/3, Pemba Channel Lodge, Shimoni, | P.O. Box 86952 Mombasa 80100 | 0722-205021 | | Petrus Jacobus Ruysenaars | A000185571Q |
| P.G. Wahome & Company | First Assurance Plaza, 7th Floor, Muthithi Road, | P.O. Box 66093 - 00800 Nairobi | 3742831/3, 0722-670517, 3749110, 3591269 | 3742837 | Peter Githiri Wahome | A000099506P |
| Pam & Associates | LR 2198, Ngong Road, Dagoretti, Rituta, | P.O. Box 47512 - 00100 Nairobi | 0733-974538 | | Pamela A. Mbogo | A000116776 O |
| Parkash Associates | Ambaji House, 2nd Floor, Industrial Area, Dar-es-Salaam Road | P.O. Box 18727 - 00500 Nairobi | 652542, 533116 | 650248 | Subbaraman Radhakrishnan | A001092698X |
| Parkash Associates | Ambasi House (Opp. Indl. Area Post Office), 1st Floor, Dar Es Salaam Road, Industrial Area, | P.O. Box 18727 - 00500 Nairobi | 533116, 652542 | 650248 | Kartik Radhakrishnan | A002957623F |
| Patel & Patels | Plot No. 209/65/43, Ojijo Court, Ojijo Road, Parklands, | P.O. Box 46016-00100 Nairobi | 3754823/4 | 3754825 | Ashabhai Purshottam Patel | P000615823T |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|--|--------------------------------|--------------------------|---------------|--|----------------|
| Patel Shah Joshi & Associates | Centre Point, Next to ENGEN Petrol Station , 3rd Floor, Parklands Road | P.O. Box 41684 - 00100 Nairobi | 3751814/15 | 3751808 | Bhupendra Chandubhai Patel, Kolluri Venkata Subraray Kamasastriy | P051156274E |
| Peter Githae & Associates | Forest Court, Mezzanine Floor, Forest Road, | P.O. Box 725 - 00517 Nairobi | 3740233, 0721-326764 | 3749102 | Peter Ngari Githae | A001129928S |
| Peter Kiige & Associates | LR No. 1870/41/104, Standard Street | P.O. Box 1951 - 00200 Nairobi | 0721-368873 | | Peter Kiige Wanjiku | A003534218K |
| Peterson Associates | Corner House, 11th Floor, | P.O. Box 13224 - 00100 Nairobi | 230006/7, 0722-512472 | 230008 | Peterson Karuu Mwangi | A001129956Y |
| Philip Kamuru & Associates | Coffee Plaza Building, 7th Floor, Haile Selassie Avenue | P.O. Box 79612 - 00200 Nairobi | 020-2252278, 0733-785650 | | Philip Kamuru Muchomba | A000137080L |
| Philip Kamuru & Associates | Kimenju Building, 3rd Floor, Along Karatina/Nyeri Road | P.O. Box 835 - 10101 Karatina | 061-72968 | | See Nairobi Address | |
| PKF Kenya | Kalamu House, Waiyaki Way, Westlands | P.O. Box 14077 - 00800 Nairobi | 4446616-9 | 4447322 | Sunirmal Mitra, Rajan K. Shah, Naran Diamond Jamal, Atul Shah, Alpesh V. Vadher, See Nairobi address | P051130467R |
| PKF Kenya | Jubilee Insurance Building, Moi Avenue, | P.O. Box 90553 - 80100 Mombasa | 041 - 2226422/3 | 041 - 2224377 | See Nairobi address | |
| PKF Kenya | Mega Plaza, Oginga Odinga Road, | P.O. Box 187 - 40100 Kisumu | 057 - 2021228, 2020136 | 057 - 2025650 | See Nairobi address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------|--|--------------------------------|---|---------------|--|-------------|
| PKF Kenya | CK Patel Building, Kenyatta Avenue, | P.O. Box 1236 - 20100 Nakuru | 051 - 2211906 | 051 - 2217354 | See Nairobi address | |
| PMK Associates | Lotus House, 2nd Floor, Hiale Selassie Avenue, | P.O. Box 14109 - 00100 Nairobi | 020-2429439, 0726-533668 | | Peter Kamau Maina | A001956889Y |
| PricewaterhouseCoopers | Rahimtulla Trust Towers, 7th floor, upperhill Road, | P.O. Box 43963 - 00100 Nairobi | 2855000 | 2855001/2 | Anne Erikson, Bernice Kimacia, Philip Kinisu, Charles Muchene, Kuria Muchiru, See Nairobi Address | P051124543P |
| PricewaterhouseCoopers | Level 1, First Assurance Building, Nyali Road, | P.O. Box 81411 Mombasa | 041- 471580 | 041- 471581 | | |
| PSJ & Associates | Office No. 9B & 10 BM, Jubilee Insurance Building, Moi Avenue, | P.O. Box 90393 Mombasa | 041-2221497, 2220701 | 041-2229296 | Pulin Mahendrakumar Gandhi | P051137422S |
| R H Asher & Co. | Sheetal Plaza, 4th Floor, 4 A, Mohadhar Mond Habib Road, | P.O. Box 88588 - 80100 Mombasa | 041-2315297, 2220226, 0722-839656 | 041-2315697 | Ramesh H Asher | A000181409L |
| R K Gatui & Company | Olympic House, 4th Floor, Koinange Street, | P.O. Box 4475 - 00200 Nairobi | +254-750-958683, +254-737-509293, 0737-509293 | | Pollyrose Nyaguthii Gatui | A002799819M |
| R N Mistry & Company | Mwembe Tayari Road, Near Sapphire Hotel, | P.O. Box 81681 - 80100 Mombasa | 041-2224291 | 041-2223218 | Ratilal Naran Mistry | A000183506Z |
| Rajni Shah & Company | Integra House, Opp Nairobi Academy Kindergarten Off General Mathenge Drive | P.O. Box 14843 - 00800 Nairobi | 020-3749319/20/21, 0721-256666 | 020-4184784 | Rajnikant Mohanlal Shah | A001273309F |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------------|--|-----------------------------------|---|---------------------|--|----------------|
| Raman Patel & Co. | Purshotem House, 1st floor, Chiromo Lane, Off Muthithi Road | P.O. Box 49347 - 00100 Nairobi | 3750373, 3750540 | 3745265 | Bhagubhai Raojibhai Patel | A000129725M |
| Reuben Yegon & Company | Abosi Building, Kenyatta Road, | P.O. Box 452 - 20200 Kericho | 0721-435282 | 052-30353 | Reuben Kipkemoi Yegon | A000158238N |
| Richards & Associates | New Commercial House, Commercial Street, | P.O. Box 9386 - 00200 Nairobi | 020-558089, 0722- 233983 | | Richard W. Odongo Ochola | A002565433U |
| Ronya & Company | Municipal Council of Meru Offices | P.O. Box 2119 - 60200 Meru | 020-2109364, 0710- 555226, 0712-404997 | | Richard Nyakundi Kimang'a | P051300463R |
| Rosemary Njogu and Assciates | Harambee Sacco Plaza, Harambee Avenue, | P.O. Box 10214 - 00400 Nairobi | 0722-718181 | 311383 | Rosemary Wambui Njogu | A001185243I |
| RSM Ashvir | Reliance Centre, 1st Floor, Woodvale Grove, Westlands | P.O. Box 349 - 00606 Nairobi | 245-020-4451747/8/9 | 254-020- 4451773 | Ashif Sadrudin Kassam, Zakir Dato, Simon Fisher | P051238956O |
| RSM Ashvir | Ralli House, 2nd Floor, Nyerere Avenue, | P.O. Box 87227 Mombasa | 041-2311778, 041- 2222397 | 041-222397 | See Nairobi Address | |
| Rubui Wanyoike and Associates | Murang'a Municipality Plot No. 1193/12 | P.O. Box 27-10200 Murang'a | 0722-858977 | | Joseph Rubui Wanyoike | A001112109Q |
| Rugendo and Associates | United Estate, Nairobi South C, | P.O. Box 31986 - 00600 Nairobi | 606574, 0721-385856 | | Gitonga Rugendo | A001123186I |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------|--|--------------------------------|---------------------------------------|---------------|-------------------------------------|----------------|
| Ruhiu & Associates | Ufanisi House, 7th Floor, Room No. 4, Haile Salassie Avenue, | P.O. Box 68050 - 00200 Nairobi | 253641, 0722-735616 | 318367 | Titus Githui Ruhiu | P051159694S |
| Ruoro Kotut & Company | National Bank Building, 3rd Floor, Kenyatta Avenue, | P.O. Box 407 Nakuru 20100 | 051-2210159, 0722-746760, 0724-707742 | 051-2210159 | Mwangi Kanyari Ruoro, Paul K. Kotut | P051171509J |
| S N Janoowalla & Co. | Burton House, 1st Floor, Moi Avenue, | P.O. Box 81374 - 80100 Mombasa | 041 - 2314271, 0733-800022 | 041 - 2229973 | Shabbir Najmudin Janoowalla | A000173869S |
| S. K. Chege & Co. | Khilna House, 2nd Floor, Uhuru Street | P.O. Box 1010 - 01000 Thilka | 067-22921, 0725-664450, 0738-369666 | | Samuel Kimani Chege | P000638306V |
| S. M. Gachoki & Co. | Ushirika Bank House, 4th Floor, Room 403 | P.O. Box 942 Kerugoya | 060-21807, 0722-451792 | 060-21807 | Simon Munyi Gachoki | A000165128F |
| S. M. Gachoki & Co. | Barot House, 1st Floor, Ole Odume Road, Kilimani Estate, | P.O. Box 53071 - 00200 Nairobi | 3870639, 0722-451792 | | See Kerugoya Address | |
| S. M. Hinson | Coopers Centre, Kaptagat Road, Loresho | P.O. Box 24906 - 00502 Nairobi | 884374, 882563, 0722-515477 | 4183542 | Susan Hinson | A001203384L |
| S. M. Solanki & Co. | 1st Parklands Avenue, Opp. Aga Khan Academy, Parklands, | P.O. Box 14673 - 00800 Nairobi | 3746178, 0724-672447 | 3742516 | Solanki Suresh Maganlal | A001303516Y |
| Said Abeid Said & Co. | Jubilee Building, | P.O. Box 82667 - 80100 Mombasa | 020-2334486, 0720-653109, 0735-515382 | 041-222049 | Said Abeid Said | A001118369U |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|--------------------------------|-------------------------|------------|---|----------------|
| Said Abeid Said & Co. | Malindi, Next to Tawakal | P.O. Box 41 Mailindi | 0720-653109 | | See Mombasa Address | |
| Said Abeid Said & Co. | Lamu - Main Town, | P.O. Box 235 Limu | 0720-653109 | | See Mombasa Address | |
| Saipar Associates | 3rd Parklands Avenue, House 82, Kusi Lane, | P.O. Box 11684 -00400 Nairobi | 3749247, 0733-998073 | | Sailesh Ratilal Shah | A001324305A |
| Sam Consultants | Mima Centre, Donholm, Airport-Outering Road, | P.O. Box 63030 - 00200 Nairobi | 020-2312075 | | Aggrey M. Sule, Chadwick O. Okumu | A001098324Z |
| Samto & Associates | Ambassador Court | P.O. Box 50868 - 00200 Nairobi | 020-882873, 0721-982166 | | Samwel Mose Nyamato | P051195888S |
| Sella Philip and Associates | Protection House, 4th Floor, | P.O. Box 62485 - 00200 Nairobi | 310665, 0722-98995 | 342162 | Philip Ouma Owidi, Sella Ogalo Ouma | P051152203D |
| Sesi & Associates | Kensington Court, Argwings Kodhek Road, | P.O. Box 76600 - 00508 Nairobi | 0722-726764 | | Mary Salome Nthenya Sesi | A001096639U |
| Shah & Associates | Corner Plaza, 4th Floor, Parklands Road, | P.O. Box 487 - 00606 Nairobi | 3743632, 3747886 | 3752729 | Pratulchandra K. Chandaria, Rajan H. Chandaria | P051122702E |
| Shah & Shah | Plot No. 16, Muthithi Road | P.O.Box 41805 - 00100 Nairobi | 3744269 | 3748207 | Raojibhai S Patel, Kanaiyalal M Shah | P000615574D |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|------------------------------|--|---|-------------------------------------|-------------|---|----------------|
| Shah Patel & Company | Plot No. 209/2607, Laxmi Plaza, 3rd Floor, Biashara Street, | P.O. Box 41652 - 00100 Nairobi | 2224935, 2222362-3, 0722-513702 | 2229298 | Shantilal Khimji Shah, Anjli Laxmikant Thakrar | P000617172B |
| Shalin Gor & Company | Court Chambers, Ground floor, Nkurumah Road, | P.O. Box 80436 - 80100 Mombasa | 041-2225496, 2225691 | 041-2225655 | Shalin Chitranjan Gor | A000187511D |
| Shalin Gor and Company | Galana Centre, Lamu Road, | P.O. Box 1171 - 80200 Malindi | 042-31423 | 042-31423 | See Mombasa Address | |
| Shantilal Gala & Co. | Ojjo Close, Off Ojjo Road, | P.O. Box 32567 - 00600 Nairobi | 3751543, 3752148, 0722-999959 | 3752329 | Shantilal Anandji Gala | A000122762D |
| Shilasi & Company Associates | Gemuwa House, 3rd Floor, Room 19, Buru Buru Shopping Centre, | P.O. Box 1231 - 00625 Village Market - Nairobi | 786893, 0720-851430, 0733-555798 | | Patrick Milimu L. Shilasi | A002252694U |
| Shirish Shah & Co. | Road A, Off Enterprise Road, | P.O. Box 34110 - 00100 Nairobi | 650669 | 551872 | Shirish D. Shah | A000120395E |
| Shulunge & Co. | Fidelity Shield Complex, 2nd Floor, Kaunda Avenue, | P.O. Box 86926 - 80100 Mombasa | 041-2317350/1 | | Thomas Ludindi Mwadeghu | A000139557V |
| Siele K. A. & Associates | Plot No. 5, Koinel Plaza, 2nd Floor, Temple Road, | P.O. Box 2839 - 00100 Nairobi | 020-2540450, 0722- 224592 | | Alfred Kipkoech Siele | A002708053A |
| Siero & Associates | Shankardass House, 3rd Floor, Suite No. 306 Moi Avenue, | P.O. Box 6314 - 00100 Nairobi | 020-2229783, 020- 3544727 | 020-311510 | Bernard Ouma Siero | A002624654X |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|--------------------------|---|---------------------------------|---------------------------------------|-------------|--|----------------|
| Sila & Associates | Plot No. 909/128, Mwatu Wa Ngoma Road, | P.O. Box 2436 - 090100 Machakos | 0722-302021, 0734-621573 | | Patrick Mutinda Sila | A001199801N |
| Simiyu Toywa & Co. | Oshwal House, 3rd Floor, Tom Mboya Street, | P.O. Box 71686 - 00622 Nairobi | 317000 | 317000 | Nicholas T. T. Simiyu | A000108141C |
| Simiyu Toywa & Co. | Kimilili - Kamukuywa | P.O. Box 35 Bungoma | 0722-747677 | | See Nairobi Address | |
| Solomon George & Company | Kingsway House, University Way, | P.O. Box 3998 - 00100 Nairobi | 020-2025736/7/8 | | George Sagala, Solomon Otieno Odep | P051185944E |
| Stephen & Associates | Kilimani Business Centre, 2nd Floor, Kirichwa Road, | P.O. Box 14426 - 00100 Nairobi | 020-3869471, 020-3536653, 0725-280031 | 020-3869429 | Stephen Gathang'a Kamau | A002534503I |
| Sulsha & Associates | Davard House, Cedar Road, Westlands, | P.O. Box 39245 - 00623 Nairobi | 4450046/9, 0733-628494 | 4450049 | Sulsha Vinod Shah | A001324323C |
| Sunil Davda & Company | Mpaka House, 2nd Floor, Rm No. 6, Mpaka Road, Westlands | P.O.Box 46283 - 00100 Nairobi | 4444316 | 4449820 | Sunilkumar Popatlal Davda, Jayesh Himatlal Nagrecha | P051223820Z |
| Swaly & Co. | Bukani Road, | P.O. Box 42213 - 00100 Nairobi | 500667, 603118, 0721-350969 | | Jitendra Trikamdas Swaly | A000119360M |
| Tajdin & Company | Airport Road, Mombasa | P.O. Box 84442 Mombasa | 041-3434665, 0735-245469, 0720-651644 | | Mrs. Tahiya Tajdin C. Virji | A001128320C |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|--|-----------------------------------|-------------------------------------|-------------|--|----------------|
| Tanui and Associates | Plot 63/1278 AM Centre, Kericho-Nakuru Road, | P.O. Box 1943 - 20200 Kericho | 0722-849070, 052- 21050 | 052-21502 | Charles Kiprotichi Tanui | A001223169M |
| Tela Alusala & Company | Shankardass House, 6th Floor, Room 401, Moi Avenue, | P.O. Box 7766 - 00200 Nairobi | 020-2241443, 223602, 0722-941001 | 020-2243602 | Charles Tela Alusala | A001666899V |
| Tela Alusala & Company | Roma House, Kenyatta Avenue, | P.O. Box 620 Malindi | 042-31524, 0733- 475466 | 042-31524 | See Nairobi Address | |
| Terry Kiarie & Associates | Lenana Court, Suite No. 4 Lenana Road, | P.O. Box 25052 - 00603 Nairobi | 2727788 | | Terry Wanjiku Kiarie | A001564382Z |
| Thangaru and Associates | Coffee Paza, 7th Floor, Haile Selassie Avenue, | P.O. Box 5032-00506 Nairobi | 2249821, 0722- 908178 | | Dominic Thangaru Ngechu | P051182435Q |
| Theuri Kariuki & Co. | Savannah 124 | P.O. Box 129 - 00100 Nairobi | 781948, 0722-622652 | | Dennis Theuri Kariuki | A001197159W |
| Theuri Ndegwa & Associates | Impala House, 4th Floor, Room No. 2 Tom Mboya Street, | P.O. Box 46773 - 00100 Nairobi | 020-2213503, 0722- 876058 | 020-828865 | Patrick Theuri Ndegwa, Henry Asava Mudamba | A001286296E |
| Thoithi & Associates | Shankardass House, (Next to Kenya Cinema) 3rd Floor, New Wing, Suite 309, Moi Avenue | P.O. Box 15409 - 00100 Nairobi | 020-204948, 0722- 389099 | | Lawrence Karogo Thoithi | A002402681Z |
| Thomas and Associates | Golf Course, Phase 1, House No. 207, | P.O. Box 70872 - 00400 Nairobi | 2720102, 0722- 859188 | 2718662 | Thomas V. Chungi Ondigi, Zacchaeus Baptist Mugoya Abuga | A001228695F |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|----------------------------|--|-----------------------------------|---|-------------|---|----------------|
| Thumbi Nganga & Associates | Maendeleo House, 9th Floor, Loita Street, | P.O. Box 47727 - 00100 Nairobi | 341175, 0733-940015, 339718, 316165, 067-31515, 0733- | | Patrick John Karie Ng'ang'a , Lawrence Jonah Kibe Thumbi | P000623030F |
| Thumbi Nganga & Associates | Mangu House, | P.O. Box 1457 - 01000 Thika | 067-31515, 0723- 850392, 0733-272892 | | See Nairobi Address | |
| TM Mutunga & Company | Ufanisi House, 4th Floor, Haile Selassie Avenue | P.O. Box 75410 - 00200 Nairobi | 338916, 251759, 0733-724798 | | Thomas Mutiso Mutunga | A001106543F |
| UHY Kenya | Centro House, 1st Floor, Ring Road, Westlands, | P.O. Box 13550 - 00800 Nairobi | 4442860/7286/7196 | 4446452 | Mwai Mbutia, Michael Gitau Kimani | P051193687J |
| Umuro Wario & Associates | Ojijo Plaza, 2nd Floor, Suite B1, Plums Lane, Off Ojijo Road, | P.O. Box 20732 - 00100 Nairobi | 3751645/1653, 0722- 587269 | 3751653 | Herbert Njuguna Mathaga | P051161662Q |
| Upin Vasani & Co. | School Lane, Westlands, | P.O. Box 66061 - 00800 Nairobi | 6764231, 6760646, 0733-824518, 0721- 604364 | | Upin Jayantilal Vasani | A000168215E |
| V P Patel & Co. | Bon Accord House, 1st Floor, Oginga Odinga Road, | P.O. Box 714 Kisumu | 057-2023835 | 057-2023827 | Vasant Pragjibhai Patel, Jitendra Trikamdas Swaly | P051135502D |
| V. A. Patel & Company | Corner Plaza, 4th Floor, Parklands Raod, | P.O. Box 45139 - 00100 Nairobi | 3745445, 3747834 | 3742516 | Vinubhai A Patel , Sailesh V Patel | P000616920T |
| VC Karani & Associates | Forte Granite Flats, A6, Milimani, Bishops Road, | P.O. Box 45481- 00100 Nairobi | 2710102, 0722- 895049 | | Vincent Charles Karani | A000164765O |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|--------------------------------|--|-------------|---|----------------|
| Victor Mutisya & Company | Nacico Chambers, 4th Floor, Moi Avenue, | P.O. Box 28421 - 00200 Nairobi | 020-2245236, 0722-906392 | | Victor Syengo Mutisya, Eric John Ngari, Jimmy Shadrack Chengoni | A000105975Q |
| Victor Osewe & Associates | New Commercial Building, 1st Floor, Commercial Street, | P.O. Box 838 - 00515 Nairobi | 020-6999267, 0724-511139, 0734-511139, 0723-841132 | 020-6999399 | Silvanus Victor Osewe | A00129424247Z |
| Vijay & Associates | Madonna House, Westlands Road | P.O. Box 48093 - 00100 Nairobi | 4452953/2230/2163 | 4452136 | Vijay Chandulal Mistri | A000166157O |
| Vipin Shah & Associates | Plot No. 209/3007/7, The Crescent Parklands | P.O. Box 30590 - 00100 Nairobi | 3746294 / 3751414, 0733-785432 | 3743617 | Vipinchandra Gulabchand Shah | A000120642S |
| Vipul Shah & Co | L. R. No. 209/10566, Posta Sacco Plaza, 15th Floor, University Way, | P.O. Box 46986 - 00100 Nairobi | 2224708, 2226826 | 2219500 | Vipul Babulal Shah, Kamal Shaileshbhai Shah, Dipesh Vinodchandra Shah | P051141680Q |
| VSC Kenya | Kemu Towers, 15th Floor, University Way, | P.O. Box 46986 - 00100 Nairobi | 020-2224708 | 020-2219500 | Vipul Babulal Shah, Kamal Shaileshbhai Shah, Dipesh Vinodchandra Shah | P051141680Q |
| W. Gouder & Co. | L.R. 209/ 1552/5, Bhanderi Road, Parklands | P.O. Box 39082 - 00623 Nairobi | 3751367, 3747181 | 3747181 | Amratlal Jeshang Shah | A001096288B |
| Wachira Irungu & Associates | Dominion House, Muthithi Road, Westlands | P.O. Box 46671 - 00100 Nairobi | 3753269/70/72 | 3753269 | Nguru Muregi Wachira, Joseph Irungu Kimani, Ethan Hiram Irungu | P000626114L |
| Wachira Irungu & Associates | 1st Floor, Mt. Kenya Building, | P.O. Box 277 Karatina | 061-72135 | 061-72135 | See Nairobi address | |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|---|---------------------------------|---|-------------|---|----------------|
| Wachira Irungu & Associates | KCB Building, 2nd Floor, | P.O. Box 486 Meru | 064 - 31443 | 064-31443 | See Nairobi address | |
| Wachira Karite & Co. | Benin Drive, Eliud Mathu Street Runda | P.O. Box 75 - 00200 Nairobi | 0722-701746, 0732-486660 | | David Wachira Karite | A001433861V |
| Wachira N. Associates | Audit House No. 20, Muhoho Avenue, Nairobi West, | P.O. Box 58991- 00200 Nairobi | 020-607451/2, | 020-600547 | Nderitu Wachira, Patrick K. Warui' Joseph Gitonga Wang'ombe | P051152130F |
| Waghela Associates | Vision Tower Muthithi Road, | P.O. Box 44062 - 00100 Nairobi | 3745762, 3748502 | 3750540 | Bhupendra Vithalji Waghela | A000117955R |
| Wakanyi Wokabi & Company | Hazina Towers, 14th Floor, | P.O. Box 51345 - 00200 Nairobi | 020-2496336, 0722-446368 | 020-2224576 | Gladys Wakanyi Kioi | A001194111T |
| Walubengo & Associates | K.V.D.A. Plaza, 6th Floor, Oloo Street, | P.O. Box 5264 Eldoret | 053-2060797, 0733-791846, 0710-357671 | 053-2060797 | Johnstone Walubengo Kibunguchi | A000213511R |
| Walwa & Co. | Argwings Kodhek Grove, Hurlingham | P.O. Box 54626 - 00200 Nairobi | 2710151, 0722-873975 | 2710151 | Leopold Faustin Walwa | A000121240L |
| Wamai Nyaga & Company | Bhavesh Centre | P.O. Box 101518 - 00101 Nairobi | 020-2128908 | | Peter Wamai Nyaga | A002742519Z |
| Wambugu & Associates | Motor Mart Building, 1st Floor, Suite No. 2 Moi Avenue, | P.O.Box 86895 - 80100 Mombasa | 041-2224644, 2223326,2228261, 0722-817400 | 041-2228261 | Cyprian Mambo Wambugu | A000169670W |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-------------------------------|---|-----------------------------------|---|-------------|---|----------------|
| Wambugu Githaiga & Associates | Garden Chambers, 3rd Floor, Suite 303A, Moktar Daddah Street, Opp Jevanjee Garden | P.O. Box 57939 - 00200 Nairobi | 020-342810, 0722- 486882 | | Amos Wambugu Githaiga | A001235045I |
| Wambugu Njenga & Associates | Purvi House, Westlands, | P.O. Box 59668 - 00200 Nairobi | 4450695/97 | | Erastus Ndegwa Wambugu, John Kamau Njenga | P051211759W |
| Wambugu Wangai & Company | Hughes Building, 2nd Floor, Kenyatta Avenue/Muindi Mbingu Street, | P.O. Box 8822 - 00100 Nairobi | 020-2228766, 0722- 410823 | | Peterson Wambugu Wangai | A001105086L |
| Wambugu Wangai & Company | Equator Inns Building, 1st Floor, Postal Lane, | P.O. Box 2196 - 20117 Naivasha | 2079292 | | See Nairobi Address | |
| Wambui - Muchungu & Co. | Nyayo Stadium, Block B Aerodome Road, off Uhuru Highway | P.O. Box 4587 - 00506 Nairobi | 020-6005154/5 | 020-6005374 | David Gerishon Muchungu | P051179493R |
| Wambui & Company | 37 Lavington west, Off Amoseli Road, | P.O. Box 7116 - 00100 Nairobi | 020-3524140, 020- 8077981, 0722- 849058 | | Jerioth Wambui Gathuthi | A000160988P |
| Wamutu and Associates | Embassy House, 2nd Floor, Harambee Avenue, | P.O. Box 30686 - 00100 Nairobi | 020-2012598, 0721- 382835 | | John Wachira Wamutu | A003287673F |
| Wamwanga & Associates | Gilfilan House, 3rd Floor, | P.O. Box 13686-00100 Nairobi | 0721-361318 | | John Wamwanga Otieno | A002443639Q |
| Wangai Kotut & Company | National Bank Building, 3rd Floor, Kenyatta Avenue | P.O. Box 407 Nakuru | 051-2210159, 0722- 746760 | 051-2211861 | Noah Maina Wangai, Paul Kipng'etich Kotut, Mwangi Kanyari Ruoro | P051171509J |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|---------------------------------|---|-----------------------------------|---|-------------|--------------------------------|----------------|
| Wangeci Mwangi & Co. | Uniafric House, 3rd Floor | P.O. Box 20906 - 00100 Nairobi | 020-2503093, 020- 2503058, 0722- 211312 | | Lucy Wangeci Mwangi | A0026543011 |
| Wanja Muthaura & Associates | | P.O. Box 792 - 00606 Nairobi | 020-2723493, 0720- 081746 | | Jane W. E. Mbario Nee Muthaura | A001256385Z |
| Wanyeki & Associates | Rehani House, 5th Floor, Kenyatta Avenue, | P.O. Box 48428 - 00100 Nairobi | 312709/8, 341164 | 341819 | J Muchemi Wanyeki | A000106254G |
| Wanyika & Associates | Arcade House, Room 102, Off Moi Avenue, Next to Meridian Hotel, | P.O. Box 72908 - 00200 Nairobi | 2246949, 0722- 176308 | 2246949 | John Wanyika Kagume | A001258330M |
| Warutumo Wambugu and Company | Umoja 1 Estate, House No. P 67, Off Outering Road, | P.O. Box 5085 - 00200 Nairobi | 0723-145715 | | John Warutumo Wambugu | A001723165U |
| Waweru Kimathi & Associates | GPO House, 5th Floor, Door 506 Digo Road | P.O. Box 3584 - 80100 Mombasa | 041-2224232, 0722- 895004 | | Joseph Waweru Kimathi | A002050538B |
| Wekesa Waswa & Associates | Corner House, Moi Avenue, | P.O. Box 847 Bungoma | 020-2363736 | | Calistus Wekesa Waswa | A003236509N |
| Wokabi & Company | Cathy Flats, Kilimani, Lenana Road, | P.O. Box 70268 - 00400 Nairobi | 020-2711206/9, 0722- 526381 | 020-2178404 | Julius Wahome Wokabi | A001132735B |
| Wycliffe Majengo & Associates | Kefinco House | P.O. Box 91 - 50102 Mumias | 056-30589, 0726- 882299, 0737-451335 | | Wycliffe Kibisu Majengo | A002666106S |

| EMPLOYER NAME | PHYSICAL ADDRESS | POSTAL ADDRESS | TELEPHONE | FAX | PARTNERS | PIN NO. |
|-----------------------------|--|-----------------------------------|---|--------------|-------------------------|-------------|
| Yusuf J M & Co. | NSSF Building, 11th Floor, Nkrumah Road, | P.O. Box 85803 - 80100 Mombasa | 020-3575933, 0722- 105844, 0733-887155 | | Juma Mulindwa Yusuf | A000173503V |
| Z. K. Kariuki & Associates | Agip House, Haile Selassie Avenue, | P.O. Box 59630 - 00200 Nairobi | 2229532, 0722- 861710 | | Zakaria Kamau Kariuki | A000132822V |
| Zablon Abuga and Associates | Rehema House, Kenyatta Avenue, 5th Floor, | P.O. Box 71888 - 00622 Nairobi | 020-2710917, 0722- 309235 | 020-2241361 | Zablon Onkoba Abuga | A002574405N |
| Zakir G. Dato | 2nd Floor, Ralli House Nyerere Avenue | P.O. Box 87227 - 80100 Mombasa | 041 - 311778, 222397 | 041 - 222397 | Zakirali G Dato | A000172724A |
| Zauko Lugalia & Associates | Utamaduni House, 2nd Floor, Kenyatta Street, | P.O. Box 6380 Eldoret | 053-2062684, 0733- 902353 | | Dickson Zauko Lugalia | A000209954Y |
| Zaver Patel & Co. | Plot No. 209) 1221)2, B-Flat, Batu Batu Road, Parklands | P.O. Box 32480 - 00600 Nairobi | 3744416, 0722- 818600 | | Zaverbhai Ratnjai Patel | A000160056Y |

Summary

789 Auditing Firms