

**ASSESSMENT OF SPIRITUALITY IN DECISION-MAKING
IN PRIVATE AND PUBLIC ORGANISATIONS
IN ANAMBRA STATE, NIGERIA**

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**ASSESSMENT OF SPIRITUALITY IN DECISION-MAKING IN PRIVATE
AND PUBLIC ORGANISATIONS IN ANAMBRA STATE, NIGERIA**

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DEDICATION

This work is dedicated to the Almighty God for he alone has led me this far.

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LIST OF ABBREVIATIONS

AC	Arts Certificate
Agric/ Prod	Agricultural/Production
BFP	Bureaucratic Formality Principle
B.Sc	Bachelor of Science
BSC	Business Studies Certificate
Const	Construction
Educ.	Education
FGD	Focus Group Discussion
GB/S	General Business and Services
HND	Higher National Diploma
IDI	In-depth Interview
Manuf.	Manufacturing
MKT	Marketing
M.Sc	Master of Science
NCE	Nigerian Certificate in Education
NS/TC	Natural Science/ Technology Certificate
OND	Ordinary National Diploma
Ph.D	Philosophiae Doctor or Doctor of Philosophy
RCP	Rational Calculation Principle
S/Mkt	Sales/Marketing
SMP	Scientific Management principle
SP	Spirituality Principle
SPSS	Statistical Package for Social Sciences

SSC	Social Science Certificate
SWF	Social Welfare Principle
Trans.	Transport

ABSTRACT

The processes of industrialization transformed the world from feudal agricultural societies to modern capitalist ones. This transformation marked the development of modernity and became the major focus of sociological studies. Interest was focused on issues like job satisfaction, job turnover, conflict and conflict resolutions in organisation management. As a result, the theoretical perspectives that emerged and guided social organisation did not consider some aspects of social life to reflect their importance. One of such aspects of social life was spirituality, which is the state of being deeply concerned with religious values. In recent times, studies have emerged bearing titles and topics which suggest and defend the incorporation of spirituality and religious principles in organisational management. This development has raised a serious question whether this constitutes an indication that the modern scientific organisation models of objectivity, rationality and bureaucracy are no longer able to fully explain the complexities of present-day organisations, hence a return to the pre-modern era when spirituality and religious ideas informed the process of societal and organisation decision. Evidence from literature indicates that not much research has been done on this issue both in Nigeria and elsewhere. The study adopted the survey research design. The population of study included all persons within the management positions of the formal organisations in Anambra State. Only private and public organisations registered formally with either the Local, State or Federal Government qualified for study. The number of organisations chosen for study was 256 about 10% of the registered organisations arrived at using the sampling fraction method. The questionnaire was the primary data collection instrument used. In-dept interviews and focus group discussions were carried out to elicit information that would help enrich the data from the questionnaire. The chi-square statistics was used to test the hypotheses generated for the study. It was ascertained that the level of interest of decision-makers in bringing spirituality into their decision-making in formal organisations in Nigeria was on the increase with more than 70% of the respondents indicating interest citing uncertainties in the business world today. Many organisational leaders perceived spirituality-based decisions as more important and more effective in yielding results than other organisational decision-making principles; hence the hypothesis which stated that organisational leaders in Nigeria perceive bureaucratic-rationality-based decisions to be more effective than those based on spirituality principles was rejected ($\chi^2 = 233.5, df = 2; p < 0.05$). More than 50% of the male respondents indicated that they allow their spirituality to affect official decision-making often. This was against the 26.4% of all the female respondents which indicated allowing their spirituality to affect official decision-making often, as a result, the hypothesis that female organisational leaders in Nigeria import spirituality into their official decision-making exercises more than their male counterparts was rejected ($\chi^2 = 47.7, df = 2; p < 0.05$). On the characteristics of managers that infuse spirituality in organisational decision-making, it was ascertained that elderly leaders and leaders with higher level of educational attainment were more eager to import spirituality into official decision-making. Decision-makers who hold degrees in business studies and social sciences were not less likely to import spirituality into their decision-making than those who hold non-business and social science degrees as a result the hypothesis that stated that decision-makers who hold degrees in business studies and the social sciences are less likely to import spirituality into their decision-makings than those who hold non-business and social science degrees was rejected ($\chi^2 = 6.9, df = 2; p < 0.05$).

CHAPTER ONE

INTRODUCTION

1.1. Background to the Study

The study of spirituality in decision-making in organisations may appear an unusual project topic in sociological and industrial management research. To the contrary, the issue of religion and spirituality had been at the centre of sociological inquiry and discourse in as far back as the works of Auguste Comte, (1798-1857), Emile Durkheim, (1858-1917), Max Weber, (1864-1920), Karl Marx, (1818-1883) (Haralambos and Heald, 2008; Marsh, Keating, Punch and Harden (2009) and other pioneers of the discipline. In fact, Sociology arose to help man make sense of the social, moral and spiritual dislocations caused by the industrial revolution (Watson, 2003).

Maximilian Carl Emil Weber, popularly known as Max Weber, German political economist and sociologist (1864-1920), was one of the first persons to take a scientific look at the place of religion in the modern industrial society. Weber's major works dealt with òthinking deepö in the sociology of religion and government. He studied ascetic protestantism, a religious practice of devotion in which a person willingly subjects himself to severe and rigorous self-denials. In The Protestant Ethic and the Spirit of Capitalism (1904-1905. trans. 1930), Weber put forward the thesis that it was Calvinist ethics and ideas that led to the development of capitalism in some parts of Europe. Weber postulated that certain types of protestantism, notably Calvinism, favoured rational pursuit of economic gain and worldly activities which had been given positive spiritual and moral meanings. He argued that based on his observations in the USA,

involvement in protestant sects seemed crucial for a person's success in business (Weber, 1958).

Weber studied the organisations of his time that had typical (ideal type) bureaucratic characteristics. The study and development of organisations have, over the years, generated a lot of theories of management that attempt to explain the nature and workings of organisations. Each of these theories tries to suggest how best an organisation could be managed to function optimally. However, both the classical management theories and the core sociological theories seem increasingly to be no longer adequate in view of the ever-growing complexity of today's organisations (Watson, 2003).

Consequently in recent times, the notion of spirituality in organisations is once again attracting considerable amount of attention. Part of the reason may be that the world's major religious traditions have stood the test of time and as such the values inherent in those religions may be relevant to the management of highly complex organisations of today (Kriger & Hanson, 1999). Many academic and management discussions are bearing such titles as 'Religion in the Workplace', 'Making Room for Religion at work', 'Businesses benefit from a low-key Spirituality' (Steward, 2003). Gibbons (2000) and Rhodes (2009) expressed the view that popular literature on spirituality in the organisation was beginning to flourish. Today in the United States of America, there is a special committee on 'The Management, Spirituality and Religion' created by the Academy of Management. This group now has many registered members who are helping to legitimise the study of spirituality in organisations and its place in organisational decision-making (Bowman, 2004; Robbins, 2003). The Sociology of

Religion subgroup of the British Sociological Association's had its 2004 annual conference devoted to the theme of spirituality in the workplace (Bowman, 2004).

All the foregoing, tend to suggest that spirituality in formal organisations is once more becoming of academic interest and concern hence its choice as the subject matter of the present global study.

1.2. Statement of the Problem

A formal organisation is fundamentally a social structure where individuals in association with others have the potential to reach certain levels of fulfillment that might otherwise be unattainable (Watson, 2003). According to Marcus and Ducklin (1998: 26), an organisation is characterised by 'a structure of laws, authority relations, a division of labour and a limited membership.'

From around the mid-eighteenth century, industrialization transformed Western European and North American societies from feudal agricultural societies to modern capitalist ones. This shift marked the development of modernity and was chief sociological focus. Before this shift, religion was at the heart of communities and nations. The founding fathers of Sociology were fascinated with the role that religion played in societies experiencing this transition, and the impact industrialization had on people's support for religion (Watson, 2003). Karl Marx saw the negative side of religion, believing that it could be used to support a social structure that benefits the rich and harms the poor. Max Weber saw religion as simply a servant of the economy but also could and did exert a powerful influence on social change. Emile Durkheim was interested in religion's integrative role in society (Haralambos and Holborn, 2008).

However, during the twentieth century, academic interest in religion waned, and religion became the Cinderella of sociology; dazzling when examined properly, but

never invited to the Sociologists' ball, (Aune, 2009: 647 in Marsh, Keating, Punch & Harden, 2009).

The study and analysis of formal organisations started in Europe following the work of Max Weber, which advocated and promoted rationality and scientific objectivity in formal organisational management and decision-making. Consequently, the theoretical perspectives that emerged and guided it did not consider some less aspects of the bureaucratic structure such as spirituality to reflect their importance in the organisation.

However, currently in Nigeria and elsewhere, there are indications that leaders in organisations are beginning to import spirituality as a guide in decision-makings. For instance, Mazi Oluwabunwa, the Managing Director of Neimeth Pharmaceutical Company of Nigeria spoke on his decision to buy the former Pfizer Pharmaceutical Company now known as Neimeth Pharmaceutical Company. He attributed the decision to God's guide. 'We trusted in God's favour and we kept praying for it,' (Oluwabunwa, 2006: 40). According to him, it was his fear of God that kept him from sacking some workers when he first became General Manager of the company. In his words, 'there were a number of things people wanted me to do like sack people (reduce staff strength and all those cosmetic things, especially during the period of our early challenges) but I told them that would not make any difference,' (2006: 37). On the issue of rewarding workers, Oluwabunwa said 'however, God says that whatever you give, you get back, but it did not say whatever you get you must give. I'm on the giving side' because giving is service,' (Oluwabunwa, 2006: 37). On his priorities, he stated 'if you give me a responsibility, including running Neimeth, my question would be, what am I doing that will make the people to rejoice?'

The former chairman of the Independent Corrupt Practices Commission (ICPC) of Nigeria, Justice Olayinka Ayoola, in a paper presented at the Menø Fellowship 2007 Easter Business Dinner of the Redeemed Christian Church of God emphasised on the need for people to do business in Christ. In the paper titled "The Importance of Doing Business in Christ," he pointed out that "in the ICPC, under my watch, it is an article of faith that society itself must be transformed if the corrupt are not to overwhelm us," (Ayoola, 2007: 44). Justice Ayoola further stated:

a narrow perspective is in thinking that doing business in Christ is related to commerce only. A wider perspective, which I prefer, is that doing business in Christ extends to the business of administration, the business of governance and, even the business of politics. The business of administration involves exercise of power. So also is the business of governance. Until our nation exercises the business of administration, the business of governance and the business of politics in Christ, durable peace and prosperity that we so badly need and seek will remain elusive and whatever little prosperity the nation has will be achieved with pain, sweat and dehumanizing toil, (Ayoola, 2007: 44).

On another note, in a lecture delivered by Abu Umar Alfaruq at the 1428 Muharran get-together at the Tafawa Balewa Square, Lagos, he called for the inclusion of religious faith in both administration and politics. According to him, "based on that, the issue of participation in the political process is contingent on at least three different situations. One is to participate in a Muslim country, which is ruling according to the law of Allah and applying it in full. And by in full, it means not only in the matter of criminal law but in terms of economic justice, in terms of *Shura*-consultation on the political level," (Alfaruq, 2007: 47).

Anambra State of Nigeria is known to be very active in religious matters even at formal organisational level as we witness in such activities as midweek prayers, midday

prayers, and night vigils in organisations. Even governmental activities observe opening prayers before proper commencement as well as prayers at the end. A former Governor of Anambra State, Dr. Chinwoke Mbadinuju was known to have instituted prayer sessions for the State. He was known to have conducted crusades at both the Government House and some other places in Anambra State. Such exercises point to the importance of spirituality and spirituality related matters to the life of organisations. At State functions, religious organisations and leaders are invited to say graces. Governments have often been known to donate money for the building of church houses. Pilgrims from Anambra State are sponsored on yearly pilgrimage to Israel, Mecca and other holy lands using state money. All these are attestations of the importance placed on spirituality and spirituality related issues in Nigeria. This naturally raises the question whether organisational chief executives in Nigeria and elsewhere are now turning to incorporation of religion and spirituality in solving organisational problems. Could it be that the organisational known models of decision-making are no longer meeting the needs of managers of present-day organisations? Based on the above, the major focus in this study is to investigate the extent to which spirituality is affecting organisational decision-making in Nigeria with particular reference to Anambra State.

1.3. Research Questions

To carry out this research, the following questions are put forward as guides.

1. To what extent is spirituality currently being considered a factor in official decision-making among organisational leaders in Nigeria?

2. What is the relative importance attached to spirituality as against formality and rationality in the decision-making process among organisational leaders in Nigeria?
3. How do organisational leaders assess the effectiveness of decisions based on spirituality?
4. Is there gender dimension on spirituality in decision-making among organisational leaders in Nigeria?
5. What are the characteristics of managers who infuse spirituality in organisational decision-making?
6. Does the act of importing spirituality into organisational decision-making signal a formal acceptance that the known models of decision-making are no longer working?
7. What would be the relative impact of the presence of spirituality in decision-making on the overall goals of organisations in Nigeria?

1.4. Objectives of the Study

The general objective of this study is to investigate the extent to which spirituality is affecting organisational decision-making in Nigeria.

The specific objectives of the study are: -

1. To ascertain the level of interest of decision-makers in bringing spirituality into their decision-making in organisations in Nigeria.
2. To find out the relative importance of spirituality-based organisational decisions to those based on formality and rationality.
3. To investigate the perceptions of organisational leaders on the effectiveness of spirituality-based decisions.

4. To find out if there is gender effect on spirituality in decision-making among organisational leaders in Nigeria.
5. To investigate the characteristics of managers who import spirituality into their decision-makings in organisations.
6. To determine if this act of infusing spirituality into organisational decision-making signals a formal acceptance of the weakness of the known models of decision-making.
7. To ascertain what would be the relative impact of the presence of spirituality in decision-making on the overall goals of organisations in Nigeria.

1.5: Significance of the Study

The predominant assumption from Weber (1904-1905, trans. 1930) is that the presence of religion has a relationship with capital growth. Weber also assumed that bureaucratic ethics help organisations to function better. On the one hand, the research would be significant practically in that the results of this study, apart from adding to an already existing databank on management literature and the subject of spirituality and decision-making in organisations, will also serve to arm policy makers and the general public with useful knowledge on how best to handle the problems in organisations. Policy makers at various levels would indeed find the outcome of the study valuable in assessing their decisions. To the public also, it would be significant in assessing leaders' levels of decisions.

Theoretically, the study will shed lights on the relationship between a decision-maker's level of spirituality and the quality of decisions he makes. The general public would find the study useful in enlightening and educating themselves on the

phenomenon. Finally, this study will be significant in that more explanatory models, concepts and theories may be emerging from it.

1.6. Operational definitions of Concepts

- **Chief executive officers** here mean Directors, Proprietors, and top Administrative Officers.

- **Decision-making** means the process of selecting a course of action from among given alternatives.

- **Formal organisation-** is an institution or establishment which have been deliberately set up at some historically distinguishable point in time to carry out certain tasks and which, to do this, make use of various administrative or bureaucratic techniques (Watson, 2003: 236).

- **Formality** means the quality or condition of doing or carrying something out in accordance with the established or prescribed rules. It can also be defined as the act of strictly adhering to set down rules and regulations in all matters.

- **Managers** mean all persons employed in organisations to oversee the day-to-day running of such organisations

- **Organisation-** is a social or technical arrangements in which a number of people come or are brought together in a relationship where the actions of some are directed by others towards the achievement of certain tasks (Watson, 2003).

Organisations are characterised by òformal structure of laws, authority relations, a division of labour and a limited membership.ö In the context of this study, organisations are officially registered private and public organisations employing ten or more workers.

- **Organisational culture** means the collective behaviour of people that are part of an organisation formed by the organisation values, visions, norms, working language, systems, symbols, beliefs and habits

- **Rationality** means the condition in which values, beliefs, and techniques are believed to be based on logical, explicable principles. This means the quality or condition of showing reason.

- **Religiosity** means the numerous aspects of religious activities, dedications, and beliefs (religious doctrine) expressed by people in their religion.

- **Spirituality** in this study means the condition of integrating one's claims of faith with the demands of his or her work. This means the action of making a person's faith profession to become a controlling factor in his or her actions at work. This is the state of one submitting him/herself to be under a perceived or assumed higher reality (god/s) who is assumed to control and direct the person's behaviours in relation to his/her work.

CHAPTER TWO

LITERATURE REVIEW

Introduction

The review of literature in any work brings to light what is already in existence. This review examines works that have been done on the area of spirituality and decision-making in organisations over the years. The issue of spirituality is one that is currently gaining ground in the discussion of the organisations of today. Many scholars are already into this carrying out research to see if and how spirituality can help in moving organisations forward. The review is done under the following sub-headings - the concept of spirituality, review of empirical literature, current interest on spirituality in organisational decision-making, issues in decision-making and leadership, organisational culture related to decision-making and review of relevant theories including systems theory, conflict theory, theories of organisational management, the classical theories, democratic humanism, the human relations theory, symbolic interactionist theory.

2.1. The Concept of Spirituality

One of the earliest scholars to write on the phenomenon of spirituality in the workplace was Ohmann who in 1955 felt that people had lost faith in the basic values of the prevailing economic society and as such, industrial leadership needed a "spiritual rebirth" (Bowman, 2004). According to Ohmann (1970: 166), "our standard of living is at an all-time peak, and yet we are a tense, frustrated, and insecure people full of hostilities and anxieties."

Writing on the origin of spirituality in organisations, Dent, Higgins and Wharff (2005), stated that the first time that the word spirituality appeared in the title of an

article was in 1990. According to Bowman (2004:11) 'recognition of the phenomenon of the spirituality at work has been steadily growing over the past few decades.' To him, although the phenomenon appears to have originated in America, in recent years, it has spread to Europe and beyond. To Neal and Biberman (2003), there is now a sudden increase in the attention placed on spirituality in the workplace. This opinion is shared by Bowman, (2004) who stated that there are now about five centres devoted to the study of the benefits of spirituality in the workplace.

A number of conferences focusing on spirituality in organisations have also taken place. Such conferences include Bridging Business and Spirituality, Spirituality in the Workplace, International Conference on Business Consciousness and International Conference on Spirituality in Business (Bowman, 2004). A lot of important themes have emerged from these conferences, including an intensive search for meaning and purpose in work (Bowman 2004); employees changing their work motivation from remuneration and benefits to meaning, self-fulfillment and quality of life (Galen and West, 1995; Kantrowitz, King, Rosenberg, Wingert, Namuth, and Gegax (1994) and employees desiring to bring their entire person to work and see the working day as not separate from, but part of, a larger whole (Laabs, 1995). To Brandt, (1996) in Steward, (2003), employees are looking for a sense of connectedness or community at work and for their work to be an opportunity to contribute towards society. There is also the new model known as 'servant leadership.' This phrase 'servant leadership' was coined by Greenleaf (1990) and this means the servant-leader taking care to ensure that those served grow as persons, become more autonomous, and are most likely themselves to become servants (Bowman, 2004). Servant-leadership to

Bowman (2004) encourages collaboration, trust, listening and the ethical use of power.

Lastly of the themes is the

widespread agreement that the prevailing assumptions for organizing work are unsatisfactory, both in themselves and their impact on broader society,

and that a radically new paradigm is urgently required in which business leaders will emphasize inspirational visions and enable the emotional transformation of their staff (Bowman 2004: 14). According to Neal (1997: 123):

Spirituality in the workplace is about seeing work as a spiritual path, as an opportunity to grow personally and to contribute to society in a meaningful way. It is about learning to be more caring and compassionate with fellow employees, with bosses, with subordinates and customers. It is about integrity, being true to oneself, and telling the truth to others. Spirituality in the workplace can refer to an individual's attempts to live his or her values more fully in the workplace. Or it can refer to the ways in which organisations structure themselves to support the spiritual growth of employees.

Dent, Higgins and Wharff (2005) suggest that some authors assume a relationship between religion and workplace spirituality. This group ties spirituality to religion. On the other hand, spirituality is considered as a separate issue from religion by other scholars. For instance, Fernando and Jackson (2006) are of the opinion that the role of religion in the workplace spirituality is still a hotly debated issue with some scholars arguing that spirituality can be identified and defined independently of any religious context. Bowman (2004) wrote that many people distinguish spirituality from religion and frequently cast spirituality in a more favourable light than institutionalized religion, while Wuthnow (2000) argued that many people especially in America describe themselves as spiritual without claiming to be religious too. These scholars suggest that religion has no role in defining spirituality and organisational spirituality.

On the issue of separating spirituality from religion, Ashmos and Duchon (2000) argued that spirituality is neither about religion nor getting people to accept a specific belief system. For them, organised religion only provides rituals, routines, and ceremonies that can provide a vehicle for achieving spirituality but that it does not do more nor have a hold on spiritual development or spirituality itself.

Some researchers like Korac-Kakabadse, Kouzim and Kakabadse (2002) and Moch and Bartunek (2002) (in Dent, Higgins, and Wharff, 2005) hold that a growing number of people are developing their spirituality outside traditional, organized religion. This group does not tie spirituality and religion together and as such does not recognize religion as the birth place and beginning of spirituality.

On the other hand, Cash and Gray (2000) support that there should not be any separation between spirituality and religion. The argument is that spirituality and religion interpret each other and as such religious values help members make sense of unexpected events. In line with the above views, Korac-Kakabadse, Kouzim and Kakabadse (2002) stated that both spirituality and religion interpret each other. Moch and Bartunek (2002) contend that spirituality and religion cannot be separated. They hold that religion and spirituality interpret each other. They also hold the view that religion and business have co-evolved over the last three centuries.

On describing what would happen if spirituality is made an integral part of organisational management instrument, Turner (2003) stated that such work environment would create a win-win situation for both the employees and the organisation. A number of reasons account for the increase of interest on the subject today most especially as it concerns the organisations of today.

2.2. Review of Empirical Literature

The findings of researchers from the University of Wollongong, Australia on the issue of spirituality in organisations were that the majority of the organisational leaders interviewed explained their spirituality on the basis of their religious faith (Fernando & Jackson, 2006). These organisational leaders and managers were people who from their early ages practiced their religions. Another study of thirteen prominent Sri Lankan business leaders in Colombo, drawn from a variety of religious organisations found that although the meaning of spirituality as expressed by these various leaders had certain elements in common, no universal definition of the concept emerged (Fernando & Jackson, 2006). The common thing in these definitions of spirituality was 'connecting with a transcendent and ultimate reality-variously named as 'God', the 'Divine', 'Entity' or 'Reality'. When leaders were asked why they engaged in religious practices at work, their response according to the researchers were closely associated with decision-making. To them during challenging decision-making situations, the leaders felt a need to draw from their spirituality to find the right way of managing the situation (Fernando & Jackson, 2006).

Elkins, Hedstrom, Hughes, Leaf and Saunders (1988) found that a growing number of people were developing their spirituality outside traditional, organized religion. They cited a study by Shafranske and Malony (1985) which found that 74 percent of respondents in a study that tried to find out if people preferred treating religion and spirituality as the same thing actually said that organised religion was not the primary source of their spirituality (Dent et al, 2005). In the research by Dent et al, (2005), they pointed out that most of the journal articles they analysed suggested that spirituality could be defined separately from religion.

Fuller (2000) reported a research carried out by a group of social scientists in America who studied 346 subjects representing a wide range of religious backgrounds. The study was carried out to clarify what people meant when they describe themselves as "spiritual but not religious." They found that religiousness was associated with higher levels of interest in church attendance and commitment to orthodox beliefs. Spirituality, in contrast, was associated with higher levels of interest in mysticism, experimentation with unorthodox beliefs and practices, and negative feelings toward both clergy and churches. Most respondents in the study tried to integrate elements of religiousness and spirituality however (Fuller, 2000).

Dent et al (2005) reported that Pratt (2000) carried out an ethnographic research in which he found among other things that deeply infusing religious values into the organisation (putting God before one's business) could help people "make sense" of unexpected events by helping them take an organisational perspective which includes the "embedded religious and/ or spiritual component."

In a study carried out by Bowman (2004) on the topic "Spirituality at Work: An Exploratory Sociological Investigation of the Ford Motor Company," the researcher discovered a healthy relationship between spirituality and the workplace. He reported the case study of a Benedictine monastery that emphasizes the integration of work with spirituality. The study was based at Ford Motor's research and engineering facility located at Dunton in Essex in the United Kingdom. According to Bowman (2004: 2), the analysis of the data revealed "a shared aspiration for a radical reform of the underlying corporate authority structure from a type characterised by Weber's legal-rational type, typical of bureaucracy, to one more adequately described by his charismatic and contrary form."

It is important to note here that majority of the empirical works cited above were done in the areas of religion and management studies, and as stated earlier empirical researches in the area of spirituality in the context of work in sociology are still limited (Bowman, 2004).

2.3. Current interest on Spirituality in Organisational Decision-making

According to Ashmos and Duchon (2000) and Dent et al (2005), the social and organisational environments have become very unsafe for people. Many organisations have over the years witnessed downsizing of the work force and reconstruction. In the words of Dent et al (2005: 9-10), “the work place has been turned into a tense environment with demoralized workers,ö occasioned by öreengineering, restructuring, outsourcing, and layoffs, as well as a growing inequity in wages.ö This type of environment destroys the meaning of work for the workers. This type of experience is what the German social philosopher Karl Marx (1818-1883) labeled ‘alienation’ in the work organisation. Though Dent et al (2005) may have been writing and describing the American work environment and the social situation, nothing short of the above view can be said of the Nigerian social and business environment.

Fernando and Jackson (2006: 1) advanced one more point for the increase in the literature of spirituality in the work place. According to them, ‘the burgeoning work place spirituality literature has been influenced by developments in the fields of religious studies and psychology.ö Further development in the interest and literature of spirituality in organisations came from scholars interested in the influence of religion on managing and leading organisations. To Fernando and Jackson (2006) at the centre of any decision-making process is the individual decision-maker who experiences

demands and pressures from a number of sources which make the role of the decision-maker in the organisation a complex one.

Fritzsche, (1991) stated that the personal values of the decision-maker instigate the dominant level input into the decision-making process, while Barnett and Karson, (1987), added that it could be a predictor of decision outcomes. Religion-based decision-making in organisations, according to Fernando and Jackson (2006), may be associated with what is currently identified as 'intuitive decision-making'.

2.3.1. Issues in Decision-making and Leadership

Ethical decision-making is one of the most controversial issues facing organisations of today, (Steward, 2003). Leaders at all levels admit that decision-making is part of their jobs. It is not only incumbent on the leader to make decisions that are ethical, it is also the responsibility of the leader to ensure that other members of the organisation are also making ethical decisions (Steward, 2003). If leaders are to lead, and if leaders are to set the example, leaders need to make decisions that show that they are above reproach and that they do not have integrity issues (Hicks, 1999).

Bennis and Goldsmith (1997) stated that leaders, like all other people, are the sum of their experience and that leadership theory suggests that the role of the leader is the sum or expectation of that leader. It is the ethical manner in which leaders lead and make decisions that account for the success or failure of the organisations. Organisational leaders make decisions often related to layoffs, downsizing, rightsizing and the like. Robbins (1996) in Steward (2003) posits that employees want to work for organisations that offer job and organisational stability, fair leadership, and morals in the decision making.

All decisions are important as they affect the individuals of the organisations, or stakeholders of the organisation, but although all decisions are important, the leader should identify those ideas that are of moral importance (Cairns & Beech, 1999). Gathering facts help leaders to formulate a baseline by which decisions are made. A highly developed moral imagination is missing which allows leaders to recognise, evaluate, and change mental models that sometime restrict them. Leaders should feel comfortable with the decisions they make (Warhane, 1999).

Finally, Steward (2003) is of the opinion that the process of decision-making is worthless if leaders do not understand the meaning of what they do and the value that it brings to the organisation and that leaders should set the standards and display the highest level of integrity and value.

2.3.2. Organisational Culture Related to Decision-Making

Culture, simply put, is a people's way of life. It is important for the success or failure even of corporate organisations. It is a recent phenomenon to view organisations as cultures (Steward, 2003). The idea of viewing organisations as cultures where there is a system of shared meaning among its members was not believed to be important or something that added any value initially (Hatch, 1997). This has changed however. The decision-making process in an organisation is now seen as part of the culture of the organisation and the decisions that are made are seen as reflecting the culture practiced within an organisation. Organisations, like people, have personalities and the personality of an organisation reflects the culture of that organisation. If the organisation's leaders are practicing moral decision-making, the organisation's culture

is then in line with that thought and results in the members of the organisation making ethical decisions (Steward, 2003).

Many leaders and managers according to Steward (2003) make decisions based upon risk and return. The decision may not be ethical or moral if the organisation places more value on monetary achievement than on what is good and fair to the members of the organisation. The risk and return relationship extends from the corporate level down to the decision-making level in the organisation (Nutt, 1999). Organisations that perform poorly take on risk and return decision-making and practices regularly.

2.4. Review of Relevant Theories

Sociologists have advanced such theories as the systems theory, functionalist theory, the conflict theory, the symbolic interactionism theory, ethnomethodology and many others to explain human organisations and society in general. In specific areas of the larger society, such as organisations, contextual theories have also arisen that are called organisational theories. These help in explaining the functioning of organisations. Some of these theories as they relate to the present study are reviewed hereunder.

2.4.1. Systems Theory

This perspective sees the general society as a system. A system is an entity made up of interconnected parts and each of the parts in some way affects every other part and the system as a whole (Haralambos & Holborn, 2008). The parts of the social system include the family, religion, the economy, the state, and education institutions. From time to time, industrial organisations are in deep conflicts which threaten the very foundations of such organisations. From the functionalist perspective, if a society

(organisation) is based on consensus, management and workers will share the same objectives (Watson, 2003).

The systems theory is criticised for its tendency to overemphasize integration and consensus both within societies and within work organisations at the expense of attention to underlying conflicts and fundamental differences of interest (Watson, 2003).

2.4.2. The Conflict Theory

The social conflict theory first looks at external variables as the primary determinant of social life. The theory is mainly interested in the many conflicts that exist in the human society, organisations inclusive. Conflict according to this school of thought can be between individuals, groups, or between individuals and groups. The conflict theorists believe that conflict is an integral element of social interaction. Karl Marx in his works explained how the capitalist mode of production fosters worker alienation (Bowman, 2004). It can then be argued that alienation and conflict in the work place come as a result of the nature of organisation of the work place. The result here is that the shortcomings in the conflict theory are the strong points of the functionalist theory and vice versa.

2.4.3. Theories of Organisation Management

As stated above, a number of these theories are now grouped under the classical theory. The classical theories are the very first modern theories that attempted to explain the workings of the modern industrial organisations. These include the scientific management theory, the bureaucratic theory, and the administrative theory.

The other aspects of organisational theories that developed later are grouped under the Neoclassical or the Human Relations Theory.

2.4.4. The Classical Theories

Classical organisation theories evolved with the works of Taylor (1856-1915), Weber (1864-1920) and other early organisational theorists. The scientific management theory is often called "Taylorism," the principles of which were laid out in Taylor's work The Principles of Scientific Management (1911 cited in Watson, 2003). What the theory proposes is that it is the management who works out the ways of organising work. After that, the management attaches the necessary money rewards to the prescribed work ways (Watson, 2003). This perspective does not recognise the cultural and social dimensions of human life in organisations.

Weber's bureaucratic theory of organisation emphasized the need for a hierarchical structure of power. For many decades Weber's work went unchallenged since nothing better than the bureaucratic theory of organisation was available even though it failed to recognize human needs that are not just rules. For instance, religious needs are among the many needs that human beings have. Weber also did not consider the place of in organisations that arise from time to time in the organisations (Marsh, Keating, Punch & Harden, 2009).

The next important theory was the Administrative Theory of organisation. The chief proponents of the theory include Fayol (1949) and Weber (1983) among others (Watson, 2003). The major point in the administrative theory was establishing a universal set of management principles that could be applied to all organisations (Watson, 2003). The administrative theory did not also solve the problems of theory in the organisation. On the whole, the classical management theories were rigid and

mechanistic (Watson, 2003).

2.4.5. Democratic Humanism

This perspective, according to Watson (2003) and Bowman (2004), arose in opposition to the scientific management perspective. The perspective which began to be popular in the 1960s based its approach to human work behaviour on a theory of human nature. This theory sees human beings as 'naturally disliking work and therefore avoiding it if they can.' The problem with the scientific management theory called theory X was that it encouraged workers to just accept their situations in the organisation without question (Watson, 2003). McGregor (1960) contrasted the above way of organisational management with what he called theory Y. Theory Y which was preferred by enlightened managers states that people were not just passive and uninterested but would generally prefer to exercise self-control and self-discipline at work (Watson, 2003).

2.4.6. The Human Relations Theory

The human-relations theory emerged as a reaction against scientific management and the classical approaches. The human-relations theory places a high value on co-operation and partnership between employees and employers (Watson, 2003). The human relations movement according to Bowman (2004: 38) 'stressed the importance of socially supportive relationships and worker groups in understanding workplace behaviour and satisfaction.' The chief proponent Mayo (1949) believed that this approach is characterised by 'interdependence, and works in an organisation as an organic body.' Mayo criticised 'the need for hierarchical control and argued the need to create conditions that promoted spontaneous, collective collaboration and the

commitment of workers to the end and activities of the organisation, such as by placing group interests above purely individual financial motivation (Bowman 2004: 38). His argument was that workers should be given some degree of collective autonomy over their own environment such as the pace of work and the timing of breaks. Doing the above would have been in line with Maslow (1970) who recognised different levels of human needs. Maslow categorised human needs into 'physiological, safety, social egoistic and self actualisation' and showed that it also takes different level of provision for satisfying them (Watson, 2003). Apart from Mayo, other early scholars who wrote on the issue of human relations included Maslow (1954), McClelland (1964), Vroom (1964) & Herzberg (1987).

2.4.7. Symbolic Interactionist Theory

The symbolic interactionism perspective originated from the works of Cooley (1864-1929), Mead (1863-1931) and Blumer (1969) (Watson, 2003). This theory sees people as constructing their reality as they interact with others in society. The symbolic interactionists point out that people in organisations have motivations and not the organisations themselves. The term symbolic interactionism was coined by Herbert Blumer a student and interpreter of Mead who also put forward an influential summary of the perspective. To Blumer (1969), people act toward things based on the meaning those things have for them; and these meanings are derived from social interaction and modified through interpretation.

Organisations are joined by people for a number of reasons. Some join for economic reasons, while some join for social or psychological reasons. People join organisations that they know can motivate and help them to achieve their aims in life.

One of such aims is religious and spiritual fulfillment. People will join organisations that they perceive as symbolising peace, order, progress and fidelity.

2.4.8. Theories of decision-making

There are different types of decision-making theories. Since decision-making includes an element of choice, it is the most deliberate and voluntaristic aspect of social conduct. As such, it raises the question: To what extent can social actors decide what their course of action will be, and to what extent are they compelled to follow a course of action set by forces beyond their control? Three conceptions of decision-making are considered here with assumptions that give varying weights to the conscious choice of the decision-makers. These are rationalistic model, the incrementalist approach and mixed-scanning.

A rationalistic model of decision-making tends to posit a high degree of control over the decision-making situation on the part of the decision-maker. This requires greater resources than are at the decision-maker's command. Rationalistic approach is widely held conceptions about how decisions are and ought to be made. An actor becomes aware of a problem, posits a goal, carefully weighs alternative means, and chooses among them according to his estimates of their respective merit, with reference to the state of affairs he prefers. The Incrementalists' criticism of this approach focuses on the disparity between the requirements of the model and the capacities of decision-makers (Etzioni, 1967).

The incrementalist approach represents an alternative model to the rationalist model. This approach was advanced by Charles E. Lindblom (1965). The approach is referred to as the art of "muddling through," which assumes much less command over

the environment. It takes into account the limited capacity of actors and fosters decisions that neglect basic societal innovations.

Finally, the third approach to social decision-making known as mixed-scanning, combines elements of the two earlier approaches. This is neither as utopian in its assumptions as the first model nor as conservative as the second. Mixed-scanning reduces the unrealistic aspects of rationalism by limiting the details required in fundamental decisions and helps to overcome the conservative slant of incrementalism by exploring longer-run alternatives. The mixed scanning model makes this dualism explicit by combining (a) high-order, fundamental policymaking processes which set basic directions and (b) incremental ones which prepare for fundamental decisions and work them out after they have been reached. Mixed-scanning has two further advantages over incrementalism. It provides a strategy for evaluation and it does not include hidden structural assumptions. The flexibility of the different scanning levels makes mixed-scanning a useful strategy for decision-making in environments of varying stability and by actors with varying control and consensus-building capacities (Etzioni, 1967).

2.5. Theoretical Framework

As stated already, there are many theories of human society both in small and large group settings. In this study, the systems theory and the human relations theory were adopted as the theoretical frameworks for studying the phenomenon of spirituality and decision-making in organisations. The systems perspective with its emphasis on interrelationships of the social institutions sees the organisation as a system made up of interrelated parts. The presence of these parts and their relationships can be understood

in the system as a whole. With the existence of the various parts, the tasks of each are coordinated to follow an order. This type of arrangement contributes to the efficient working of the organisation (Haralambos & Heald, 1980). As a result, the various parts of the system come together to form a system which constrains members of an organisation to act in certain ways in order to meet the needs of the organisation (Selznick, 1966).

The systems theory supports the idea of borrowing from surroundings and the interrelatedness between parts of a system. The religious institution is a strong part of any social system and one of the strongest tools employed to modify people's activities including their decision-making exercise. In most cases, religion is seen as preceding spirituality and as such the organisations and people in them can benefit from religious products. Spirituality is the hall mark of religion. Religion provides social control functions and aids unity among members of society. From the above, the organisations and the people in them can benefit from bringing in spirituality which is not formally part of the organisational environment. This is most especially evident in finding number seven of this study in which it was ascertained that the presence of spirituality in decision-making would be for the overall good of the organisations. The framework is also relevant when we consider that the opinions of the IDI and FGD participants was that allowing spirituality in the organisation will actually improve the quality of decisions made in organisations since the decision-maker's decisions and actions would be guided by the decision-maker's effort to live according to his spiritual claims. Spirituality will actually influence the behaviours of the decision-maker by complementing the person's moral and ethical guidelines in life.

Again, the human relations school recommends that the management of organisations try to meet a series of needs which are common to all workers. And one of such needs is the spiritual needs of people and how decisions affect workers in the organisation. Roethlisberger and Dickson (1939) have argued that in order to maximize productivity, managers must make sure that the personal satisfaction of workers is met and only then will they be willing to cooperate. The idea here is that problems in organisations are the result of the unsatisfied needs of workers in the organisation.

The combination of spirituality and the rules of the organisation will achieve a healthy work environment for the workers and organisational owners and managers alike since decisions that are made will be based on decision makers' spirituality. Decisions that affect the workers positively will lead to their being satisfied with their work. This theory is also relevant to finding number five in which it was ascertained that elderly leaders and leaders with higher level of educational attainment were more eager to import spirituality into official decision-making. It was also found out from the test of hypothesis that the levels of education of decision-makers in the organisations affected their readiness to import spirituality into their. The higher the level of education of leaders, the more likely they are to import spirituality into their official decision-makings. Findings also show that decision-makers who hold degrees in business studies and social sciences are not less likely to import spirituality into their decision-making than those who hold non-business and social science degrees from the hypothesis test.

2.6. Study Hypotheses

The following hypotheses shall be tested in the course of this study

1. Organisation leaders in Nigeria perceive bureaucratic-rationality-based decisions to be more effective than those based on spirituality principles.
2. The higher the level of education of managers, the less likely they are to import spirituality into their official decision-makings.
3. Decision-makers who hold degrees in business studies and the social sciences are less likely to import spirituality into their decision-makings than those who hold non-business and social science degrees.
4. Female organisational leaders in Nigeria import spirituality into their official decision-making exercises more than their male counterparts.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1: Design of the Study

The survey research design was adopted for this study. The intention was to reach out to a large number of organisational leaders and decision-makers and find out their opinion on the topic under investigation. This was not however a total survey but a sample survey since the intention here was to collect information from only a fraction of the population using interviews, questionnaire instrument and Focus Group Discussions. The key variable in this study was spirituality with a focus on its place on decision-making in organisations in Nigeria. The survey design was considered relevant for this study because it allows the investigation of phenomena and description of situations as they exist in their natural setting without the researcher distorting or controlling any factors as in such study methods as experimentation.

3.2: Area of Study

The study area was Anambra State of Nigeria. The choice of Anambra State was due to the large numbers of organisations, both private and public located in the State (Galleria Media, 2004).

Anambra is one of the South-Eastern States of Nigeria. It was one of the eight (8) States created in August 27, 1991 by the then General Ibrahim Babangida Administration (Anambra State Handbook, 2001). The Capital and the Seat of Government is Awka while Awka, Onitsha and Nnewi are the biggest commercial and industrial cities, respectively. Anambra State shares boundaries with Delta State to the west, Imo State and Rivers State to the south, Enugu State to the east and Kogi State

to the north. The name is derived from the Anambra River (Omambala) which is a tributary of the famous River Niger.

Anambra is the eighth most populated state and the second most densely populated state in Nigeria after Lagos State. Currently Anambra is made up of 21 Local Government Areas. According to the 2006 census, Anambra has a population of 4,055,048 with Mr. Peter Obi as the Governor (Egbe, 2004).

3.3: Study Population

The population for this study comprised all persons within the management positions in all formal organisations in Anambra State of Nigeria. These include the proprietors, directors, general managers and managers of formal organisations. In the context of this study, formal organisations were both private and public bureaucratic establishments registered with the Local, State and Federal Governments in Anambra State of Nigeria and having ten or more employees.

In Nigeria, a large majority of formal organisations are located in big urban areas with only a few spread out in the rural areas. In Anambra State, most of the formal organisations are concentrated in three key urban areas of Onitsha, Awka and Nnewi. Furthermore, these three urban areas constitute the three geo-political zones of Anambra State. For the above reasons, and to facilitate data collection, only officially registered organisations within these three large urban areas of Awka, Nnewi and Onitsha were covered in this study. These towns are the three main business, administrative and industrial towns representing the three geo-political zones of the State. Thus to qualify for inclusion in the study, an organisation must have registered formally with either the Local, State or Federal Government; must be located within Awka, Nnewi or Onitsha towns and must have not less than ten persons in its

employment. There were altogether 2,559 qualified registered organisations from the records released to the researcher by the Ministry of Commerce and Industry, Awka.

3.4: Sample Size

The present study adopted a multi-stage cluster sampling design. A sample of registered organisations was drawn first, followed by a sample of respondents.

The required sample size for organisations was arrived at using the sampling fraction method. To this end, a sampling fraction of 1/10 (10%) was adopted. This produced a sample size of 256 (10% of 2559) registered organisations.

To obtain the sample size of organisation leaders, a quota of four respondents was assigned to each chosen organisation. This produced the sample size of $4 \times 256 = 1024$ respondents. This sample size was considered large enough to support all the required statistical computations.

3.5: Method of Sampling

Applying the sampling design stated above, all the 2559 registered organisations in Anambra State were first grouped into three zonal clusters following the operating geo-political zones of Awka, Onitsha and Nnewi.

Secondly, in each zonal cluster, 10% of the registered organisations were selected using the hand-drawing method of simple random sampling technique. This produced a total of 256 organisations for the study.

Thirdly, within each chosen organisation, four officers in the top management level were purposively chosen as respondents, ensuring an equitable gender balance. This produced the required 1024 respondents for the study. Table 1 below illustrates the sampling scheme.

Table 1: Sampling schedule

Zones (clusters)	Number of registered organisations	Number of Chosen organisations (10%)	Number of respondents
Awka	732	73	292
Onitsha	1,015	102	408
Nnewi	812	81	324
Total	2,559	256	1,024

In addition to the above probability samples, two sets of non-probability samples were also selected for this study as follows:

Four organisation leaders (not included in probability sample) were purposively chosen from registered organisations in each zonal cluster. This produced a total of 12 organisation leaders for indepth interviews (IDI).

Finally, two focus group discussion (FGD) sessions made up of eight participants each were held in each zone. For this purpose, additional 16 organisation leaders (not included in the probability sample) from each zone were purposively selected for participation in the focus group discussion sessions. This implied 48 other organisational leaders in all.

3.6: Instruments for Data Collection

Various instruments were combined in this study so as to yield optimum results. This means the adoption of multi-method data collection approach. The primary instrument used for this study was the questionnaire. Questionnaire instruments are particularly advantageous whenever the sample size is large to make it economical for reasons of time and funds, (Osuala, 2007: 268). It also makes it easy when it comes to

generating data on the objectives of study from respondents. The results from the questionnaire instrument easily yield to diverse forms of analysis which helps in deeper understanding of the issues under investigation.

The questionnaire consisted of the section that generated information on such socio-cultural characteristics as sex, age, marital status, education, religious affiliation, and the part that posed the questions relating to the subject matter of inquiry. The questionnaire contained both open-ended and closed-ended questions. The open-ended questions enabled the respondents to compose their own answers. Here the respondents were able to say what they meant in their own words. On the other hand the closed-ended questions or fixed choice questions limited the respondents to choose from a number of given answers.

Qualitative data on the subject of study were gathered at different stages during the fieldwork. Two instruments were used for this. These were in-dept interviews and Focus Group Discussions. These were conducted to help enrich the information that was gathered using the questionnaire. As stated earlier, 4 leaders were purposively selected from the chosen organisation in each of the three zones making a total of 12 persons interviewed by the researcher.

The third instrument that was used in data collection was the Focus Group Discussion method (FGD). A total of six sessions were held. Two sessions each (one for males and one for females) were held in each of the three zones under study. The researcher served as moderator for the discussions in such a way that one person's view did not dominate the discussions in each session. The discussions were held in locations that were considered central to the zones under study so as not to make it far for some participants and near for others thereby reducing the chances of some in participating in

the discussions. A focus group discussion guide was drawn and used so as to direct the discussions with out deviating from the point. Using both the questionnaire and the interview instruments together helped in the generation of more valid and reliable data.

3.7: Methods of Data Collection

The first task we undertook was to survey each of the zones. This helped us to ascertain the organisations of interest to us. This helped us in locating organisations which were in the list supplied by the Ministry of Commerce and Industry. An organisation qualified if we had evidence of registration with Local, State or Federal Government. Each of the zones had one of the research assistants as the guide. The guide was the assistant that knew the area well.

The questionnaire instruments were self-administered in face-to-face interaction with the respondents, where the respondents were asked to complete the questionnaires themselves. For this, 6 field assistants were recruited and trained on how the questionnaires were to be administered. The assistants were first degree holders in Sociology/Anthropology. The objectives of the study were explained to these assistants to facilitate the administration and collection of the questionnaires. The instrument was delivered to the respondents by hand in their offices. And because we took a zone at a time, it gave us the advantage of collecting most of the questionnaire instruments immediately. Some were collected during revisits to the organisations in our list. We were able to locate the organisations because we had our list in which we ticked those we had collected from.

The second instrument used was in-depth interview. Four persons within management positions were chosen and interviewed by the researcher in each zone. This made 12 interviewees in all. A period of time was fixed with each respondent.

The time and place for interview were prefixed with the interviewees. Recording tapes and writing materials were employed to avoid loss of information and the language used was English language. The interview schedule which addressed the objectives of the study was used to guide the interview. Each of the interview periods did not exceed thirty minutes. This was done so as not to inconvenience the interviewees since the interviews were held during office hours. The interviews covered such issues as the level of interest of decision-makers on bringing spirituality into decision-making, enactment of workplace spirituality, the perception of leaders on spirituality, suggestions on how bringing spirituality would help in organisations.

Another qualitative method, the Focus Group Discussion (FGD) was also carried out. Two focus group discussion sessions were carried out (one for males and one for females) in each zone. One of the research assistants was trained to serve as the recorder. The Awka zone was the first place we studied, followed by Onitsha zone and lastly Nnewi zone. In Awka, there were eight male and eight female participants. In Nnewi, we had eight male and eight female participants, and in Onitsha, we also had eight male and eight female participants.

3.8: Methods of Data Analysis

The questionnaire data collected were analysed using the percentage and frequency tables which were used to display the data for easy reading and understanding. Other descriptive statistics like the bar-charts and other graphs were used in describing and interpreting the data collected. The analysis of variance and chi-square (χ^2) were used for testing the hypotheses on the relationship between the independent variables and the spirituality of organisation leaders.

Qualitative techniques of data analysis were used for analyzing data from the open-ended questions, in-dept interviews and focus group discussions where special attention was paid to the key issues the respondents discussed while answering these questions. The analysis of the qualitative data was used to help in complimenting the quantitative data. Analysis of the data collected using the In-dept interviews and Focus Group Discussions were done by interpreting and describing what was actually said by the interviewees after the initial transcribing, coding and summarizing the discussions. In particular, phrases or statements that were considered special were noted and pulled out as illustrative quotes to compliment the statistical data.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION OF RESULTS

Introduction

This chapter deals with the presentation and analysis of data collected during the field work exercise carried out between the months of October, 2012 and March, 2013. The exercise was carried out in the three principal zones of Anambra State being Awka, Nnewi and Onitsha to investigate the extent to which spirituality was affecting organisational decision-making in Nigeria. A number of questions were raised on the areas of knowledge and level of spirituality in organisations in Nigeria, importance of spirituality based decisions over those based on formality, effectiveness of spirituality based decisions, and suggestions for the application of spirituality in organisations in Nigeria. A total of 1024 questionnaire instruments were distributed to respondents during the exercise. After careful cleaning and editing all validly completed and returned questionnaires, a total of one thousand and eight (98.4%) questionnaire instruments were found usable for the analysis. Thus the analysis for this study was done using the 1008 cases.

Also included in the analysis were qualitative data collected through In-depth Interviews (IDI) with persons in management positions in their organisations drawn from the three zones under study in Anambra State. These were people concerned most with making major organisational decisions. Similarly, qualitative data collected through six Focus Group Discussions (FGD) sessions were also used. Two sessions were held in each of the zones under study with persons in the management positions in organisations. These qualitative data were principally used to support and elucidate the quantitative data.

The analysis was divided into sections. These are sections dealing with the socio-demographic characteristics of respondents, the section dealing with the subject matter of spirituality proper and another section dealing with some issues of general relevance to the study. The presentation of results and their analysis followed a definite sequence to make for easy comprehension.

Section A

4.1: Socio-Demographic Characteristics of Respondents

The socio-demographic profile of the respondents was examined using data obtained from the field survey. The survey in addition to substantive issues also ascertained their age, sex, marital status, religious affiliation, highest educational attainment, position in organisation etc. The socio-demographic profile of respondents is presented in Table 2 below.

Table 2: Distribution of Respondents by Socio-Demographic Characteristics

Socio-Demographic Characteristics	Frequency (N = 1008)	Percentage (%)
Sex		
Male	955	94.7
Female	53	5.3
Age Group		
20 ó 24	33	3.3
25 -- 29	43	4.3
30 ó 34	62	6.2
35 ó 39	120	11.9
40 -- 44	224	22.2
45 ó 49	213	21.1
50 ó 54	216	21.4
55 ó and above	97	9.6
Marital Status		
Married	991	98.3
Single	17	1.7
Divorced	0	0
Religious Affiliation		
Christianity	1007	99.9
Islam	1	0.1
Traditional African Religion	0	0
Any Other	0	0
Highest Educational Attainment		
First School Leaving Certificate (FSLC)	12	1.2
Secondary School Certificate (SSC)	127	12.6
OND/ NCE	316	31.4
B.Sc. / HND	417	41.4
M.Sc.	83	8.2
Ph. D.	53	5.3
Field of study by Respondents		
Business Studies Certificate	124	22.4
Social Science Certificate	171	30.9
Arts Certificate	111	20.1
Natural Science and Technology Cert.	147	26.6
Type of Organisation		
Manufacturing	191	19
Sales and Marketing	224	22.2
General Business/ Services	210	20.8
Educational	199	19.7
Construction	67	6.7
Transportation	60	6
Agriculture and Production	57	5.7
Position in Organisation		
Managerial	214	21.2
High Administrative	196	19.4
Chief Executive	189	18.8
Director	120	11.9
Proprietor	184	18.3
Others	105	10.4

Source: Field Survey, 2013

Table 2 shows the distribution of respondents by sex, age, marital status, religious affiliation, and educational attainment, type of degrees held, type of organisation one worked in and positions held in place of work.

a) Sex Distribution:

The Table above shows that males constituted 94.7% of the respondents, while 5.3% were females. This result is not surprising since men have always had domination over the women in many areas of life. Men are more likely to get into the managerial positions of organisations than women. Again, this may not be as a result of any gender discriminatory practices, but as a result of the fact that on the average, men tend to stay longer in school than women who are often hindered by marriage and childbearing. These two issues are often very important socio-cultural factors that cannot be overlooked.

b) Age Distribution:

With regard to the ages of respondents, 3.3% respondents were between ages 20 to 24. This may be expected because this is still the early periods of people's life. At this stage, many may not have worked long enough to earn promotions or acquired much certificates to enable them be in the management positions in their places of work. It should be understood that both experience and education are factors that determine the mobility of workers in their workplaces. Four point three per cent (4.3%) of the respondents were between ages 25 and 29. And just like the age bracket before this, it can be said that at this age, people are still moving up the ladder in their places of work and may not have worked for many years or gathered the much needed experience and professional qualifications to be much in the management positions of many organisations. From the table, 6.2% respondents were between 30 and 34 years

of age. At this age bracket, the early birds, that is those who went to school very early in life and graduated and had started working early enough would have gathered some experience and been promoted. This also means that a person who left the university, or did not go to the university but started working at age 25 may have worked for between 14 years and 15 years of his or her life. Within a fifteen year period, one would have acquired professional experience and certificates to get to management positions in organisations. This may have been the reason for the rise in the percentage of the respondents in management positions at between the ages of 30 and 34.

Further on the age of respondents, 11.9% of the respondents were aged between 35 to 39 years. Just like the rise witnessed on those between the ages of 30 and 34, the rise in the percentage at ages 35 to 39 is expected. At this age, experience of workers has risen. Acquisition of certificates would have risen also. Promotions would have taken place on many occasions for people to have risen in their positions. For this, seeing many people at the management positions was expected.

The next age bracket of respondents was 40-44. This age bracket constituted 22.2% of all the respondents. At this age, another rise is witnessed. This also is expected. This is because at this age, a combination of many work factors would be at play. At this age bracket, workers have gathered much experience; they have gathered many professional certificates and experiences to qualify them for promotions to higher positions. At this age bracket, with many experiences and certificates as the case may be many, even those without higher certificates in some organisations would have risen in positions.

Two hundred and thirteen respondents were between the ages of 45 and 49 years. This is 21.1% of the respondents. This is 1.1% short of what was witnessed in the

age bracket 40-45. The reason for this number of respondents may not be far from what was seen in the age bracket above. Here, many work factors are in place. These include promotions, certificates and experience. For this a lot of people in the management positions are found here. At this age bracket also, some people may have voluntarily retired from their organisations if they saved enough money to help them to pursue other things including establishing their personal businesses and joining in political activities. This could be the reason for the decline that began to be witnessed.

Then for the age bracket 50 to 54 years, there were 216 respondents which is 21.4% of the respondents. This percentage is 0.3% higher than that for ages 45-49. This is a little rise that may not be for any reasons except pattern of employment. At the age bracket 50-54, many work factors as cited above would be the reason for many people at the management position. Many have the cognate experience, certificates and promotions to have risen. Many may also have established private businesses while still working in the public sectors as are witnessed in the cases of medical doctors and lawyers who establish private clinics and chambers.

Nine point sixty two percent (9.6%) of the respondents fall within the age bracket fifty and above. This is not surprising as many at this age would have left their former organisations to establish private businesses. These may be either registered or not. At this age bracket, people are already beginning to retire from their organisations. This may be the reason for the sudden decline in the percentage. And finally, the modal and median ages were **44.0** and **51.1 years** respectively, while the mean age was also **44.1** years. The age bracket with the highest number of respondents 22.2% was 40-44. The least number of respondents 3.3% came from the age group 20-24 years.

c) Marital Status:

As it concerns marital status, 98.3% of the respondents were married. This is normal in view of the fact that those persons from age 19 and below were not within the scope of this study to raise the number of those single. So within the age bracket 20 to 55 and above, many people would have been married and still stay married. The single group was 1.7% of the respondents. None of the respondents indicated being divorced. Many may not also be proud to indicate that they were married and are divorced. It is one of the aspects of marriage that people do not view much with respect.

d) Religious Affiliation:

With regard to religious affiliation, the table shows that 99.9% of the respondents were christians. Only one respondent indicated being a moslem (0.1%). No respondent indicated African traditional religion or any other religious practice. From the above, almost all the respondents were christians. This is understandable from the fact that the area under study which is Anambra State predominantly practices christianity as her religion. Today, many people do not find it fashionable to say that they practice traditional religion. This can be as a result of the derogatory manner in which it is viewed. For this reason, even those who practice it would want to be identified as christians.

e) Educational Attainment:

In terms of educational attainment, those with primary school certificate were 1.2% of the responses. For those with first school leaving certificate to rise to management position would not be unconnected with years of experience at their workplaces. One hundred and twenty seven respondents indicated that they had the secondary school certificates. This constituted 12.6% of the respondents.

Three hundred and sixteen respondents indicated that they had Ordinary National Diploma/Nigerian Certificate in Education (OND/NCE) certificates. This is 31.4% of the responses. This is also about 18.8% more than the secondary school percentage. This is also normal since both OND and NCE certificates are higher than secondary school certificate. They both give a person better chance of getting higher promotion and better chance of reaching management positions.

Four hundred and seventeen respondents had either the Bachelor of Science degree certificates (B. Sc.) or the Higher National Diploma certificates (HND). This is 41.4% of the responses. This is also an increase from what we had in the lower certificate holders. This is just about 2.6% lower than that of those with secondary school certificate and OND and HND combined. This is expected since we know that most promotions come with the possession of certificates. It is also easier for one to rise to management positions easier and faster with the possession of higher certificates. And with the possession of B. Sc and HND, most of the time all that a person needs to keep rising on the promotion ladder is years of experience. The high percentage of those with B. Sc. and HND may not be unconnected with the fact that many people who work in organisations with lower certificates enroll for on-the-job studies to acquire higher certificates.

From the table above, the respondents who had master of science degree were 8.2%. It has to be noted at the on set that it is mainly in the academic sector that people need higher certificates like M. Sc. to get their promotion. As stated before, in most organisations, all that a person needs to continue up the ladder of the organisations is the B. Sc. or OND and years of experience. Since this study is not about academic organisations only, the low number of those with M. Sc. and HND is expected.

Lastly on educational attainment, 5.3% of respondents had the doctor of philosophy (Ph. D.) certificates. This is lower than what it is for OND/NCE, B. Sc. / HND and M. Sc. This is also expected in view of the reasons given for the other certificates. Apart from the academic institutions that require higher certificates for the promotion of their workers, others do not place much importance on higher certificates for the promotion of their workers.

f) Field of Study:

Another area of interest to the researcher was the respondents' field of study. On this issue, 22.4% of the respondents held Business Studies certificate; 30.9% of the respondents held Social Science certificate; 20.1% held Arts certificate while 26.6% of the respondents held Natural Science and Technology certificates.

g) Type of Organisation:

On types of organisations studied, 19% of the respondents were in the manufacturing organisations. It should be noted here that manufacturing organisations include any organisation that produces and packages products. From the above, we can consider responses from the manufacturing organisations to be high and normal since Anambra State is one of the states in Nigeria where the business of manufacturing is high.

Twenty two point two percent of respondents were from sales and marketing organisations. This is also normal when compared to other organisations. This is not also unconnected with the fact that Anambra State is one of the commercial hubs of Nigeria.

General business organisations were 20.8% of the respondents. The organisations include banks and other financial houses. They also included any other

business organisations that could not fall within other defined categories. Nineteen point seven percent of the respondents were from the educational organisations.

Sixty seven (67) respondents were from construction organisations. This is 6.7% of the respondents. This number is not unconnected with the nature of the job done by construction organisations.

Six percent of the respondents were from the transportation organisations. And just like the construction organisations, the respondents from transportation organisations and agencies were difficult to reach. They were not the type that sat down in offices. They had to monitor the way things were done.

Lastly there were 5.7% of the respondents from the agriculture and food production organisations. One of the reasons for this low number of respondents here may be connected with the fact that many agricultural organisations in Anambra State were located in the rural areas and that being the cases; they were located outside the area covered by the study.

h) Position in Organisation:

On the position of respondents in their organisations, 21.2% of the respondents held purely managerial positions. Nineteen point five percent of respondents were within the high administrative positions while 18.8% of respondents indicated that they were chief executives in their organisations. One hundred and twenty respondents (11.9%) were directors in their organisations. The organisational proprietors were one hundred and eighty four (184) in number representing 18.3% of the responses. Lastly, those who indicated others but did not specify were one hundred and five 105 in number representing 10.4% of the respondents. From the above data, there is closeness in the number and percentage of responses from the organisations. This is not

unconnected with the fact that the researcher and his assistants made efforts to see that the number of respondents per organisation was reached.

Section B

4.2. Thematic Analysis:

Having presented the demographic characteristics of the respondents, the study now proceeds to analyze the sub-themes and issues in the study.

4.2.1: Knowledge and Level of Spirituality in Organisations

Information on knowledge and practice of spirituality was obtained by asking respondents to state what principles, ideologies or convictions they thought guided organisational decision-makers the most in making official decisions at work. Figure 1 below shows the respondents' answers and for easy comprehension, the following abbreviations SMP, RCP, BFP, SP and SWP stand for scientific management principle, rational calculation principle, bureaucratic formality principle, spirituality principle and social welfare principle.

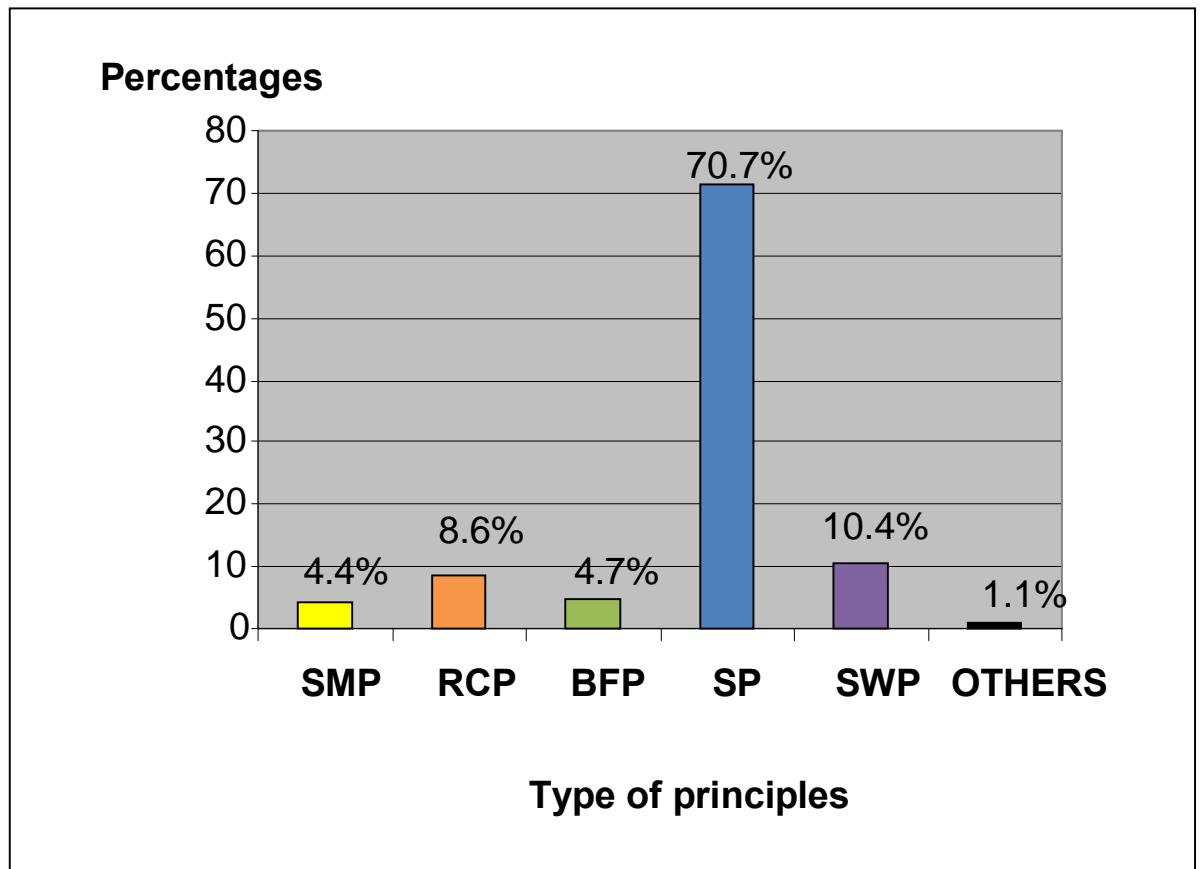


Figure 1: Principles that guided organisational decision-making.

On the question of the types of managerial principles that respondents thought applied most in their organisational decision-making, 4.4% of respondents said that it was the scientific management principle; 8.6% of respondents answered that it was the rational calculation principle; 4.7% of respondents indicated that it was the bureaucratic formality principle; 70.7% respondents said that it was the spirituality principle that guided people's decisions. Those who indicated that it was the social welfare principle represented 10.4%, while 1.1% of respondents indicated that other principles guided people's decisions in organisations but did not specify what they were.

From the responses, the spirituality principle had the highest percentage of 70.7%. This response rate on spirituality was corroborated by the results got from the

in-depth interviews (IDI) in which most of the participants from the three zones studied observed that the spirituality principle guided decision-makers most. To be precise, more than three quarters of the participants maintained this view. A particular male participant in Nnewi expressed his point in these words:

The business of life is spirituality. So everything I do in my work, I remember that I am a christian and my spirituality has to apply. I take decisions in the office remembering that I deal with human beings. What I do to others is what will be done to me.

The spirituality principle had 60.3% higher responses than the next highest principle which was the social welfare principle.

During the Focus Group Discussions (FGD) in the three zones, though the discussants pointed at other principles as also guiding decision-making, much of the views expressed dwelt on spirituality principle. Discussants maintained that a person's spirituality was synonymous with his life. From the views they expressed, the discussions were not whether other principles applied during decision-making but on the prominence and importance of spirituality to organisations and places of work in general. The rational calculation principle ranked third while the bureaucratic model was fourth among the principles that guided decision-making in organisations. The scientific management principle was fifth.

4.2.2: Practice of spirituality principle

In order to find out what socio-demographic characteristics of respondents relate to their practice of spirituality in official decision-making, questionnaire item number 12 was used. The results are as represented in the table below.

Table 3: Ever made Decision based on Spirituality by gender

Ever made decision	Male	Female	Total
Yes	775 (81.2%)	22 (41.5%)	797 (79.1%)
No	180 (18.8%)	31 (58.5%)	211 (20.9%)
Total	955 (100%)	53 (100%)	1008 (100%)

$$\chi^2 = 47.6, df = 1, p \leq 0.05$$

Source: Field data, 2013

When the respondents were asked if they ever made decisions in which they allowed their spirituality to influence their organisational decisions, 81.2% of the male and 41.5% of the female respondents said yes; while 18.8% of the male and 58.7% of the female respondents indicated that they never made decisions which they allowed their spirituality to influence. The answers show a high indication that people apply their spirituality when making organisational decisions. However, the percentage results show that the male respondents apply spirituality more than the female respondents with a margin of 39.7%. This result is against the popular assumption that women are more emotional and often more religious than men. Even from the negative results, a greater percentage of the female respondents also showed that they did not apply spirituality in official decision-making.

Most of the participants during the In-dept Interview showed that they applied spirituality during decisions. Differences were not observed in the responses given by

the male participants as different from the females. On the whole, more than three quarters of the participants said that they allowed their spirituality to influence their decisions in their places of work. One of the participants in Nnewi asked; "what is the need of being spiritual if I cannot take it to the place of work?" He concluded by saying "when we deal with human beings, it is God that we deal with."

The observations on table 3 above were subjected to statistical test to see if there was any difference between particular gender and application of spirituality in official decision-making. From statistics, there was a significant difference ($p < 0.05$) in the having ever taken official decisions based on one's spirituality between the male and the female respondents ($\chi^2 = 47.6$, $df = 1$, $p < 0.05$) critical value = 3.84. The information above on sex and ever-taken decision based on spirituality therefore shows that both the males and females do not consider the issue of spirituality equally in official decision-making. The statistics result shows that the male respondents have applied spirituality more than the female respondents in official decision-making.

Age and practice of spirituality

In table 4 below, the age of respondents was cross-tabulated with ever allowing their spirituality to influence their official decision-making. The age of respondents was also recoded into Youth (20-34 years), Middle age (35-49 years and Elderly (50 and above) respondents to facilitate statistical analysis.

Table 4: Age of respondents and ever allowed spirituality to influence official decision-making

Practice	Age of Respondents			Total
	Youth	Middle age	Elderly	
Yes	77 (55.8%)	414 (74.3%)	306 (97.8%)	797 (79.1%)
No	61 (44.2%)	143 (25.7%)	7 (2.2%)	211 (20.9%)
Total	138 (100%)	557 (100%)	313 (100%)	1008 (100%)

$\chi^2 = 118.7, df = 2; p \leq 0.05$

Source: Field data, 2013

Table 4 above shows that in terms of age grouping, 55.8% of the respondents categorized as youths (20-34 years), 74.3% of the middle age group (35-49 years and 97.8% of the elderly (50 and above) indicated that they had at one point or the other allowed their spirituality to influence their official decision-makings. On the other hand, 44.2%, 25.7% and 2.2% of those categorized as youth, middle age and elderly respectively said that they had not before allowed their spirituality to influence their official decisions. The positive answers above suggest that the issue of allowing spirituality to influence official decision-making progressively improved with the age of respondents. From the table, there is thus a significant difference ($p \leq 0.05$) in the application of spirituality in decision-making among the youths, middle aged and the elderly respondents ($\chi^2 = 118.7, df = 2, p \leq 0.05$) critical value = 5.99. Even when the

responses according to the age brackets were taken and subjected to the statistical test of significance, the result showed that there was a significant difference in the age of respondents and making official decisions based on spirituality with the elderly being more eager to allow their spirituality to influence official decision-making.

During the interview sessions, the elderly respondents were readily available to discuss the topic of the research with the researchers. The youths showed more skepticism as far as the topic was concerned. The researcher attributed this to the fact that even those youths who may have risen to the position of decision-maker would still be under some other older and more superior bosses. The middle aged respondents were neither as interested as the elderly nor as skeptical as the youths but wished that they would see the outcome of this study to know how to move forward. Here they asked if the results of study can be made available to them at the end of the study to see if they can borrow from the study.

Education and practice of spirituality

Table 5: Educational attainment and ever allowed spirituality to influence official decision-making

Practice	Educational Attainment of Respondents			Total
	Low	Medium	High	
Yes	94 (67.6%)	165 (52.2%)	538 (97.3%)	797 (79.1%)
No	45 (32.4%)	151 (47.8%)	15 (2.7%)	211 (20.9%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 259.7, df = 2; p \leq 0.05$

Source: Field data, 2013

For better understanding, the educational attainments of respondents were recoded into high (first degree, master of science and doctor of philosophy), medium

(ordinary national diploma and national certificate in education, OND/NCE) and low (first school leaving certificate and secondary school certificate levels (FSLC/SSC)). On ever-allowing spirituality to influence official decision-making, the table above shows that 67.6% of those with low education; 52.2% of those with medium educational attainment and 97.3% of those with high education had allowed their spirituality to affect their official decision-making. On the other hand, 32.4% of those with low education, 47.8% of those with medium education and 2.7% of those with high education indicated that they had never made official decisions which they allowed their spirituality to influence. These figures above suggest that those with higher education allowed their spirituality to affect official decisions more than the rest. While it was lowest with those with low educational attainment, those with medium education stand between the highly educated and those with low education.

From the results above, one would have thought that those with low educational attainment would have the highest percentage result for ~~÷~~ever allowingø their spirituality to influence official decision-making since they may not know much about the already known official decision-making principles like scientific management, rational calculation or bureaucratic-formality principle. This was not the case however. The results indicate that application of spirituality increased as education increased. And like in the table on age of respondents, those categorized as youth had similar results as those with low educational attainment. This can as well be attributed to experience. Those with low educational attainment may as well be more on the side of the youths. They may both have had little experience on the issue of combination of principles to be able to compare principles. This may have accounted for the low results on application of spirituality. The researcher also attributed this to the fact that though

those with low educational attainment may have risen to the position of decision-makers, they would still be under some other older and more superior bosses and as such may not be so independent as to leave off the organisational decision-making principles and begin to practice other principles.

The data on the table above apart from the frequency results were subjected to statistical test to find out if the observation was as a result of any other reason. The statistical test of significance showed that there is a significant difference ($p < 0.05$) in the respondents' level of education and ever having taken official decisions based on spirituality before ($\chi^2 = 259.7$, $df = 2$, $p < 0.05$) critical value = 5.99. Just as was stated above, those with higher educational attainment would also have had longer time at work to be able to apply different types of principles than others to be able to know which would yield the better results. Again they would also be in higher positions in organisations and as such are more independent to be able to bring in such very highly personal issue as spirituality into their official decisions.

Type of degree and practice of spirituality

Having looked at respondents' education and ever allowing spirituality to influence decision-making, the next item was that which sought to find out the relationship between the types of degree certificates held by respondents and their ever allowing spirituality to influence official decision-making. As a result of this, the types of degrees held by respondents were cross-tabulated with the response on ever-allowing spirituality to influence official decision-making. The results are shown in table 6 below.

Table 6: Type of degree held by respondents and ever allowing spirituality to influence official decision-making

Practice	Field of Study				Total
	Business Studies Cert.	Social Science Cert	Arts Cert	Natural Sc/ Tech	
Yes	90 (72.6%)	143 (83.6%)	97 (87.4%)	131 (89.1%)	461 (83.4%)
No	34 (27.4%)	28 (16.4%)	14 (12.6%)	16 (10.9%)	92 (16.6%)
Total	124 (100%)	171 (100%)	111 (100%)	147 (100%)	553 (100%)

$\chi^2 = 15.2, df = 3; p \leq 0.05$

Source: Field data, 2013

On respondents' answer on ever-allowing their spirituality to influence official decision-making as a function of type of degrees held by respondents, 72.6% of the respondents with business studies certificate had allowed their spirituality to influence their official decisions before; 83.6% of the respondents with social science certificate allowed the same; 87.4% of the respondents with arts certificate and 89.1% of those with natural science and technology certificate showed that they allowed their

spirituality to influence their official decisions. On the other hand, 27.4% of those with business studies certificate, 16.4% of those with social science certificate, 12.6% of those with arts certificate and 10.9% of those with natural science and technology certificates respectively answered no to the question. Respondents with natural science and technology certificates had the highest percentage followed by those with arts and social science certificates respectively, while those with business studies certificate had the least percentage for those who allow their spirituality to influence official decision-making. This is also the order of the answers for those who indicated that they had never allowed their spirituality to influence their official decision-making. Respondents with natural science and technology certificates had the least percentage, followed by those with arts and social science certificates respectively, while those with business studies certificates had the highest percentage (27.4%).

The above data were also subjected to statistical test and the result showed that there was a significant difference ($p < 0.05$) in ever taking decision based on spirituality across the different degrees and disciplines of respondents ($\chi^2 = 15.2$, $df = 3$, $p < 0.05$) critical value = 7.82. This means that the type of course a person read in the university may in one way or the other affect the way the person perceive spiritual matters.

The disparities observed in the answers can be seen in the result of the various opinions expressed by the focus group and the in-dept interview participants who attributed their answers to the fact that type of discipline determined what a person was ready to do at a time or the other. For instance, those respondents who said that those in business studies would be much more likely to apply spirituality said it was because they were always involved in business risks. Other phrases used in the answers include economic meltdown and economic crashes that hit business people without

warning. For those who chose arts, their reason was that those who are in the arts study more of religion than others. The result of this is that they know the benefits of spirituality more than others. This featured more in the focus group discussions in Onitsha and Awka. For instance an interviewee in Awka said:

I believe that those in the business world will allow their spirituality to affect their decisions more because a little collapse in business means a lot. One can lose everything without warning. You know, some of the business people bring in their goods through the seas. On the sea, anything can happen. So for them to remain sure, they have to continue praying, hoping and doing good. I believe that those in business will apply spirituality more than others.

The reason given by those who said that those in the natural science and technology areas applied spirituality more was that these people deal with dangerous materials more than others. In Nnewi, a focus group discussant generalized the issue of spirituality and as such went as far as citing the Japan Nuclear Reactor problems as why those in the natural science and technology areas would apply spirituality more. Those who chose the social sciences did on the bases that the social sciences deal more with human beings and as such decision-makers would apply their spirituality more than others. The statement that the Bible said that we should forgive others as we are forgiven featured much during the in-dept interviews and the focus group discussions. The participants saw it as one of the main characteristics of spirituality.

Type of organisation and practice of spirituality

After the type of degrees held by respondents, the next item that was cross-tabulated with ever allowing their spirituality to influence their official decisions was the type of organisations in which these respondents work. This was to find out if the decision-makers in one organisation allowed their spirituality to influence their official decision-making more than those in another organisation (Table 7).

Table 7: Type of organisation and ever allowing their spirituality to affect their official decisions

Practice	Type of Organisation							Total
	Manuf.	S/Mkt	GB/S	Educ.	Const	Trans	Agric/ Prod	
Yes	156 (81.7%)	188 (83.9%)	164 (78.1%)	152 (76.4%)	48 (71.6%)	46 (76.7%)	43 (75.4%)	797 (79.1%)
No	35 (18.3%)	36 (16.1%)	46 (21.9%)	47 (23.6%)	19 (28.4%)	14 (23.3%)	14 (24.6%)	211 (20.9%)
Total	191 (100%)	224 (100%)	210 (100%)	199 (100%)	67 (100%)	60 (100%)	57 (100%)	1008 (100%)

$$\chi^2 = 8, df = 6; p \leq 0.05$$

Source: Field data, 2013

With regard to respondents ever-allowing their spirituality to affect official decisions, the table above shows that 81.7% of those working in the manufacturing organisations admitted that they had allowed their spirituality to affect official decision-making. Those working in other organisations were sales and marketing (83.9%), general business services (78.1%), educational (76.4%), construction (71.6%), transportation (76.7%) and agriculture and production organisations (75.4%). On the other hand, 18.3% of those working in manufacturing, 16.1% of those in sales and

marketing, 21.9% of those in general business and services, 23.6% of those in education, 28.4%, 23.3% and 24.6% of those in construction, transportation and agriculture and production respectively had never allowed their spirituality to influence official decisions before.

From the data above, respondents from the sales and marketing organisations had the highest percentage result for ever-allowing their spirituality to influence official decision-making followed by those from the manufacturing, general business and services organisations respectively. The least percentage answer here came from the construction and agricultural organisations respectively. These results were subjected to statistical test using the chi-square. The test result shows that there was no significant difference ($p \geq 0.05$) in having ever made official decision based on spirituality among respondents from the different types of organisations from which data were gathered ($\chi^2 = 8, df = 6, p \geq 0.05$) critical value = 12.59. This result means that the type of organisation one found himself in did not influence if that person would practice spirituality in official decision-making. Wherever one is, if he or she considers the issue of spirituality important, he or she would practice it. In other words, allowing one's spirituality to influence official decision-making does not depend on the type organisation but rather on the personality of the person since spiritual issues are in the first place personal issues. This also means that whether an organisation would adopt the application of spirituality into official issues would depend on the character of the persons in that organisation. If the persons in an organisation do not consider spiritual matters as important, then the issue of allowing spirituality to influence official decision-making would not arise.

Position in organisation and practice of spirituality

Table 8: Position in organisation and ever-allowing spirituality to influence official decisions

Practice	Position in Organisation						Total
	Manager	High Admin.	Chief Executive	Director	Proprietor	Others	
Yes	115 (53.7%)	176 (89.8%)	169 (89.4%)	111 (92.5%)	159 (86.4%)	67 (63.8%)	797 (79.1%)
No	99 (46.3%)	20 (10.2%)	20 (10.6%)	9 (7.5%)	25 (13.6%)	38 (36.2%)	211 (20.9%)
Total	214 (100%)	196 (100%)	189 (100%)	120 (100%)	184 (100%)	105 (100%)	1008 (100%)

$$\chi^2 = 142.6, df = 5; p \leq 0.05$$

Source: Field data, 2013

Table 8 above shows that 53.7% of the respondents in the managerial positions admitted that they had allowed their spirituality to affect their official decisions while 89.8% of those in high administrative positions in organisations gave the same answer. Others were chief executives (89.4%), directors (92.5%), proprietors (86.4%) and others (63.8%). For those who never allowed spirituality to influence their official decisions, 46.3%, 10.2%, 10.6%, 7.5%, 13.6% and 36.2% represent the managers, high administrative officers, directors, proprietors and others respectively. When these response rates were subjected to statistical test, the result showed a significant difference ($p \leq 0.05$) in ever-allowing spirituality to influence official decision-making among organisation officials ($\chi^2 = 142.6, df = 5, p \leq 0.05$) critical value = 11.07.

From the pattern of responses, one can see that the type of position one holds in an organisation helps to determine if he or she would be likely to allow spirituality to influence official decisions. The directors, the high administrative officers, the chief executives and the proprietors in that order can be said to be in much higher positions

compared to the managers and as such would have more freedom when it comes to choosing the decision-making principle they want to use.

The focus group discussion participants corroborated the above view by emphasising that the application of spiritual issues in official matters depends on how much independence one has. This is the personal freedom not to be queried by a superior officer at the end of the day. A male participant in Onitsha who operates his business now compared what the situation was when he was working under more superior officers and now that he has his own business and employees. According to him:

then I had no freedom to forgive another employee if that one went wrong because if I did, I may be asked to pay for what he or she damaged. Though I would want to pardon the person, the -Ogaø may not allow it. But now, I am free to do what I want to do. I am my own -Ogaø now. I can decide anything I want and any how I want it. And here I remember that God is above all and can apply my spirituality.

On the issue of freedom or independence to apply spirituality, there was a general agreement by the focus group participants and the interviewees that people in private organisations would exercise greater freedom in allowing their spirituality to influence their official decision-making whether they are in high or low position in the organisation.

Understanding of the issue of spirituality in the workplace

It needs to be noted here that the respondents showed a high level of understanding of the subject of discussion, spirituality in formal work organisation. There was a general agreement on issue of spirituality. Most of the discussants described spirituality as principal foundation of human life. It is also important to note

here that many of the respondents agreed that they moved from traditional African Religion to Christianity which is treated as the major faith here. Many of the respondents to the IDI and Focus Group Discussions wanted to start their discussions from the African Traditional Religious background since they saw spirituality as the same thing everywhere. Some of the key ways in which discussants described spirituality include seeking God through prayer, worshiping including devotional singing, reading of sacred writings, serving others through work. The above activities were to be seen in showing love for God in prayer, following work rules according to the laws written in the Bible and the Koran and every other religious teaching.

The discussants saw spirituality in the workplace as the same thing as being manifested in the way work was done. This means work being integrated with spirituality and not something that is superimposed on the workplace. Reason is that work is accorded great importance in both the Bible and the Koran and everything used in doing work including making decisions treated as sacred vessels. This type of work practice according to Bowman (2004) has an ascetical dimension.

For those who wanted the discussion to start from the African Traditional Religious background, spirituality manifested in the religious ceremonies like the New Yam festivals performed in many quarters in Anambra State. This is still part of the work principles required to make working something worthwhile.

Many interviewees agreed that their interest was high in bringing their spirituality into official decision-making because of what it meant to them.

To one of the female interviewees in Onitsha,

applying my spirituality during decision-making gives me a sense of commitment and fulfillment because it is like offering a sacrifice. It is a way of doing a religious duty. Work is an on-going

process and calls for flexibility in its coordination. Importing spirituality affords you this flexibility on daily bases. Exceptions should always be made for the individual person since every individual is responsible for what he did or did not do well. Although I am a leader and as such a decision-maker, I am a part of the workers I lead and administer. As such the decisions I make affect me as they affect others. For this reason, I let my spirituality to affect the decisions I make for the good of all. Applying my spirituality helps me to be faithful to my vocation; it helps me to exercise my personal initiative without fear.

Another (male) interviewee in Onitsha said,

leadership positions and decision-making statuses are both positions of trust which often demand free initiative and self-discipline that would enhance accommodation for others in the organisation, most especially the junior workers. This is manifested in encouraging the junior workers to be creative. However, following the scientific work rules may not guarantee all these and as such, the employment of a person's spirituality ensures this. What I mean is that the leader also understands that he is under a higher authority (God) who wants to know what the leader would do.

At Nnewi, a male interviewee and a retiree who now runs his company answered,

spirituality in the organisation emphasises priority on persons over things and on personal individual more specifically. Though backgrounds of leaders and decision-makers vary, they have a common purpose when it concerns spirituality. It should entail treating everyone as an individual while avoiding uniform measures. Diversity should therefore encourage tolerance and accommodation in the workplace which is a reflection of a fully integrated life and concern for organisational solidarity.

At the ministry of works in Awka, a director while describing the relationship between the organisation and spirituality said: -

the organisation is a community of people characterised by social and moral integration. They often have a common sense of identity, meanings and purpose. Relationships within the organisation boost high degrees of personal intimacy, depth, solidarity, and stability or continuity in time. The presence and prevalence of spirituality in an organisation would enhance

mutuality which would lead to the subordination of the personal interests of leaders and decision-makers in the organisation for the sake of the organisational good. This type of existence helps in the creation of what is known as organisational culture. Every organisation is unique in itself and can be taken to be a family. When taken to the extreme therefore, each organisation as a family develops a kind of quasi-kinship relationships that enhances obedience to the common purpose of pursuing organisational goal and success.

Another respondent, a female participant also emphasised on the relationship between spirituality and the organisation by stating: -

the organisation is a family working together to achieve a goal or a number of goals for the good of all. As a family, the life of the organisation and the workers should be one that involves a lot of spiritual activities without neglecting the work to be done. As a family, democratic and direct participation in decision-making should be entrenched. Critical decisions such as those affecting the entire organisation's future mission should be participative and consultative so that the final outcome would be seen as the responsibility of all and not just the management.

From the above, some respondents see allowing their spirituality to influence official decisions as devotion and as a way of making self-discipline possible in the organisation. They saw the need for diversification of principles so as to achieve all round success in the organisation. This would ensure mutuality in the organisation.

From the above, there was a relatively high level of knowledge and awareness of the presence of spirituality in organisations. People were aware that application of spirituality in organisational matters existed and that they have been involved at one time or the other in allowing their spirituality to influence their decision-making in their workplaces. It also was observed that the issue of the spirituality of leaders influencing their official decision-making in organisations is growing. Many organisational leaders are taking the issue of letting their spirituality into their official duties serious. The reason for this is that the work organisations are places of tension. One may never be

sure of some things. This was the submitting of Dent et al (2005) when they claimed that the work place has been turned into a tense environment with demoralized workers, occasioned by reengineering, restructuring, outsourcing, and layoffs, as well as a growing inequity in wages. This type of environment destroys the meaning of work for the workers a concept known as alienation.

4.2.3: Regularity or frequency of practice of spirituality

The next item considered was how often decision-makers allow spirituality to influence their official decisions.

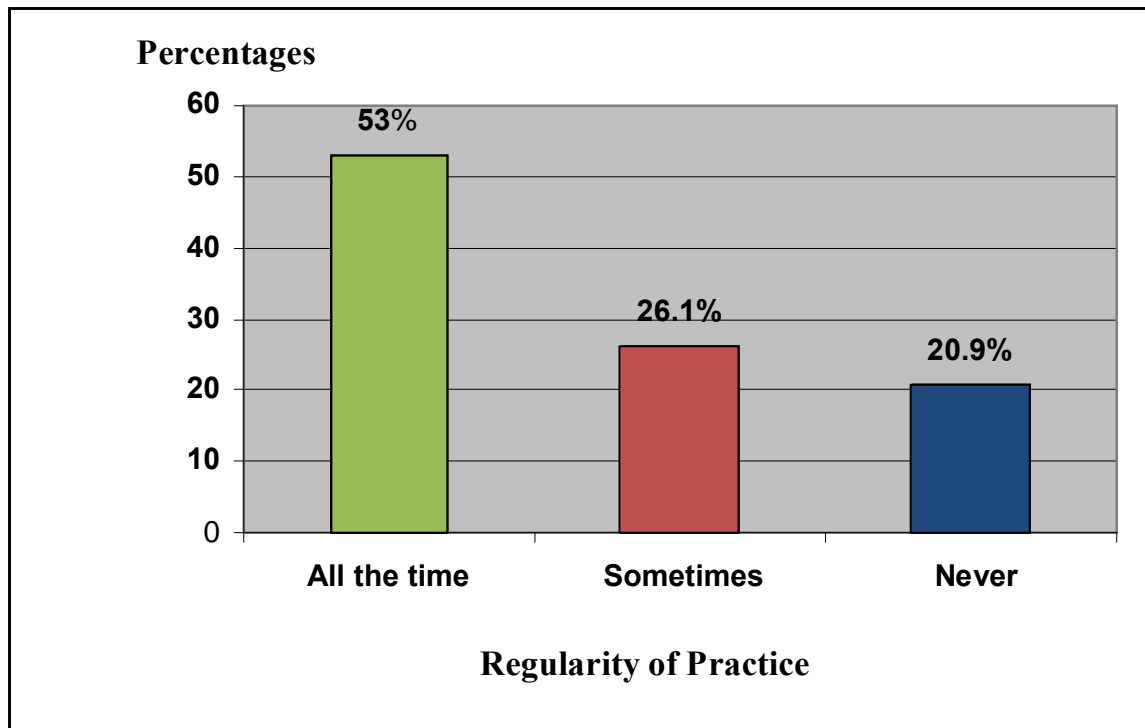


Figure 2: Regularity in practice of spirituality

Of the one thousand and eight respondents in this study, 53% indicated that they allowed their spirituality to affect official decisions all the time while 26.1% stated that they allowed their spirituality to affect official decisions sometimes (from time to time). On the other hand, 20.9% of the respondents indicated that they never allowed their spirituality to affect their official decision-making.

Gender and regularity of importation of spirituality

Table 9: Sex of respondents and how often they allowed spirituality to influence official decision-making

Regularity	Sex of Respondents		Total
	Male	Female	
All the time	520 (54.5%)	14 (26.4%)	534 (53%)
Sometimes	255 (26.7%)	8 (15.1%)	263 (26.1%)
Never	180 (18.8%)	31 (58.5%)	211 (20.9%)
Total	955 (100%)	53 (100%)	1008 (100%)

$\chi^2 = 47.7, df = 2; p < 0.05$

Source: Field data, 2013

As a follow-up question, respondents were asked how often they allowed their spirituality to influence their official decision-making. Table 9 shows that 54.5% and 26.4% of male and female respondents respectively answered that they allowed their spirituality to affect their decisions all the time while 26.7% of the male respondents allowed their spirituality to affect their decisions sometimes. This is against 15.1% of the female respondents that answered the same. On the other hand, 18.8% of the male and 58.5% of the female respondents indicated that they never allowed their spirituality to affect their official decisions at all. The statistical test of the result showed that there is a significant difference ($p < 0.05$) in the regularity of application of spirituality in decision-making between the males and the females respondents ($\chi^2 = 47.7, df = 2, p < 0.05$) critical value = 5.99.

Comparing this observation with table 3 above, the male respondents were much more regular in allowing spirituality to influence official decision-making. This finding

is still against popular belief that women are often more spiritual than men. However, we can also consider the issue of freedom again in explaining this observation. For instance, men are often in higher positions in most organisations than women. In some others, women may not be found at all. And where they are found, they would in most cases occupy lower positions. And going by this, most of the female decision-makers would still be under some male bosses or the other thereby denying them the needed independence to import spirituality into official decision-making even if they were more spiritual since theirs may not be the final decision.

Age and regularity of importation of spirituality

Table 10: Age and how often respondents allow spirituality to influence official decision-making

Regularity	Age of Respondents			Total
	Youth	Middle age	Elderly	
All the time	33 (23.9%)	307 (55.1%)	194 (70%)	534 (53%)
Sometimes	57 (41.3%)	108 (19.4%)	98 (31.3%)	263 (26.1%)
Never	48 (34.8%)	142 (25.5%)	21 (6.7%)	211 (20.9%)
Total	138 (100%)	557 (100%)	313 (100%)	1008 (100%)

$\chi^2 = 100.1, df = 4; p < 0.05$

Source: Field data, 2013

The table above shows that as it concerns age groupings, 23.9% of the young respondents, 55.1% of the middle age group and 70% of the elderly age group respondents allowed their spirituality to influence their official decision-making regularly while 41.3% of the young age group, 19.4% of the middle age group and 31.3% of the elderly age group answered that they allowed sometimes. On the other hand, 34.8%, 25.5% and 6.7% representing the youth, middle age and elderly groups

respectively maintained that they never did. The chi-square statistics shows that there was a significant difference ($p < 0.05$) in the regularity of allowing spirituality to influence official decision-making among the various age groupings ($\chi^2 = 100.1$, $df = 4$, $p < 0.05$) critical value = 9.49.

Here, regularity of application of spirituality as a decision-making principle depended on the age of the decision-maker. Here regularity of application increased as age increased. The elderly ones applied the principle of spirituality more in decision-making than the other age groupings. And as stated before, the elderly group may have been longer on the jobs and may have had better advantage of trying other principles as well to be able to compare. Youths may be new even to some of the known organisation decision-making principles that the question of spirituality may not apply. Their mostly answering to some other more elderly and more superior bosses may not have the freedom of allowing some things that may be the prerogative of the bigger bosses. More of the middle aged organisational decision-makers chose sometimes as their answer. This hovering between the elderly and the youths shows that they have had some experience and may have tried some other decision-making principles as spirituality other than the known organisation decision-making principles.

Marital status and regularity of use of spirituality

Table 11: Marital status and how often respondents allow spirituality to influence official decision-making

Regularity	Marital Status of Respondents		Total
	Married	Single	
All the time	530 (53.5%)	4 (23.5%)	534 (53%)
Sometimes	259 (26.1%)	4 (23.5%)	263 (26.1%)
Never	202 (20.4%)	9 (52.9%)	211 (20.9%)
Total	991 (100%)	17 (100%)	1008 (100%)

$\chi^2 = 11, df = 2; p \leq 0.05$

Source: Field data, 2013

On the regularity of allowing spirituality to influence official decision-making as a function of marital status of respondents, 53.5% of those married, and 23.5% of those single allow their spirituality to affect their official decisions regularly, 26.1% of the married and 23.5% of the single indicated that they allowed sometimes, while 20.4% of the married and 52.9% of the single never allowed their spirituality at all to affect their official decisions. The data showed a significant difference ($p \leq 0.05$) in the regularity of allowing spirituality to influence official decision-making between the married and the single respondents ($\chi^2 = 11, df = 2, p \leq 0.05$) critical value = 5.99.

The responses show that compared to the single, the married respondents applied spirituality more regularly in their decision-making. This may not be surprising in view of the fact that above, we have seen that the elderly respondents applied spirituality more frequently than the other age groupings and the married respondents would also be more on the elderly side than the youths. This still supports the assumption of independence as the key to the application of spirituality into official decision-making.

Respondents who are single did not come from the divorced since that category was not represented. This only shows that the probability is that the single may also be in the youth category and may be mainly under superior officers. This as well may help in denying them the freedom to do what they wanted to do including allowing spirituality to influence official decision-making whenever they wanted.

Education and regularity of use of spirituality principles

Table 12: Level of education and how often respondents allowed spirituality to influence official decision-making

Regularity	Educational Attainment of Respondents			Total
	Low	Medium	High	
All the time	37 (26.6%)	80 (25.3%)	417 (75.4%)	534 (53%)
Sometimes	46 (33.1%)	132 (41.8%)	85 (15.4%)	263 (26.1%)
Never	56 (40.3%)	104 (32.9%)	51 (3.2%)	211 (20.9%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 114.5, df = 4; p \leq 0.05$

Source: Field data, 2013

With regard to education, 75.4% of those with high educational attainment, 25.3% and 26.6% of those in the medium and low educational attainment groups respectively said that they allow their spirituality to influence their official decision-making all the time. Fifteen point four percent of those with high educational attainment indicated that they allow spirituality to influence official decision-making from time to time. And still on allowing spirituality to influence official decision-making from time to time, 41.8% and 33.1% of those with medium and low educational attainments indicated that they allow their spirituality from time to time to influence

official decision-making. On the other hand, 3.2% of the respondents with high educational attainment, 32.9% of those with medium educational attainment and 40.3% of those in the low education group do not use spirituality in official decision-making. There was a very high significant difference ($p < 0.05$) in regularity of allowing spirituality to influence official decision-making between the different educational attainment with those in the high educational attainment group appearing to allow spirituality to influence official decisions more on regular bases than those with medium and low education ($\chi^2 = 114.5$, $df = 4$, $p < 0.05$) critical value = 9.49.

This type of observation is expected in view of the fact that data had shown that elderly respondents applied the spirituality principle more than the younger groups. Consequently, those with high educational attainment would also be older in age. And so it is not surprising that the highly educated would apply spirituality more regularly than those with medium and low educational attainment. Those with higher educational attainment would also be more on the higher positions in organisations and have the advantage of being at liberty to apply or to have applied more than one decision-making principle before.

Type of degree and regularity of importing Spirituality

For the analysis of table 13 below, the acronyms BSC, SSC AC and NS/TC stand for Business Studies Certificate, Social Science Certificate, Arts Certificate and Natural Science and Technology Certificates respectively.

Table 13: Type of degree and how often respondents allowed spirituality to influence official decision-making

Regularity	Type of Degree held by Respondents				Total
	BSC	SSC	AC	NS/ TC	
All the time	87 (70.2%)	66 (38.6%)	43 (38.7%)	71 (48.3%)	267 (48.3%)
Sometimes	26 (21%)	63 (36.8%)	33 (29.7%)	52 (35.4%)	174 (31.5%)
Never	11 (8.9%)	42 (24.6%)	35 (31.5%)	24 (16.3%)	112 (20.3%)
Total	124 (100%)	171 (100%)	111 (100%)	147 (100%)	553 (100%)

$\chi^2 = 77.3, df = 6; p \leq 0.05$

Source: Field data, 2013

Table 13 was used to find out the situation as it concerns the type of degree certificates that respondents possess and the regularity of allowing spirituality to influence their official decision-making. The table shows that 70.2% of the respondents with business studies related certificates indicated that they allow their spirituality all the time to affect official decisions while 38.6% who answered the same had social science related certificates. Respondents with arts related certificates and natural science and technology related certificates that said that they allowed their spirituality to influence their official decision-making all the time were 38.7 and 48.3% of the

responses respectively. Twenty one percent (21%) of the respondents who said that they allowed their spirituality sometimes to influence official decision-making had business studies related certificates, 36.8% of those with social science related certificates, 29.7% of those with arts related certificates and 35.4% of those with natural science and technology certificates also said that they allowed their spirituality to influence their official decision-making from time to time. On the other hand, 8.9%, of respondents with business studies certificates indicated that they never allow spirituality to influence official decision-making. For those with social science related certificates, 24.6% indicated that they never allow spirituality to influence official decision-making. Again, 31.5% of respondents with arts related certificates and 16.3% of respondents with natural science and technology related certificates indicated that they do not allow their spirituality to influence official decision-making. From the data, it can be seen that the majority of the respondents preferred applying spirituality from time to time.

The chi square result showed that there was a significant difference ($p < 0.05$) in the regularity of application of spirituality in decision-making among the respondents ($\chi^2 = 77.3$, $df = 6$, $p < 0.05$) critical value = 12.59 with different types of degree certificates with many of the respondents preferring doing so sometimes to all the time.

Type of organisation and regularity of use of Spirituality

Table 14: Type of organisation and how often respondents allowed spirituality to influence official decision-making

Regularity	Type of Organisation							Total
	Manufac turing	Sales/ MKT	GB/ S	Educatio n	Constru ction	Transpo r tation	Agric/ Prod	
All the time	109 (57.1%)	153 (68.3%)	57(27.1%)	111 (55.8%)	41 (61.2%)	39 (65%)	24 (42.1%)	534 (53%)
Sometimes	47 (24.6%)	35 (15.6%)	97 (46.2%)	41 (20.6%)	12 (17.9%)	7 (11.7%)	24 (42.1%)	263 (26.1%)
Never	35 (18.3%)	36 (16.1%)	56 (26.7%)	47 (23.6%)	14 (20.9%)	14 (23.3%)	9 (15.8%)	211 (20.9%)
Total	191 (100%)	224 (100%)	210 (100%)	199 (100%)	67 (100%)	60 (100%)	57 (100%)	1008 (100%)

$$\chi^2 = 182.5, df = 12; p \leq 0.05$$

Source: Field data, 2013

When the type of organisation of respondents was cross-tabulated with regularity of application of spirituality in decision-making, the result showed a very high significant difference ($p \leq 0.05$) in regularity of allowing spirituality to influence official decision-making among decision-makers in the different types of organisations studied ($\chi^2 = 182.5, df = 12, p \leq 0.05$) critical value = 21.03. From the above, a little more than half of all the respondents (53%) indicated that they allow their spirituality to affect their official decision-making regularly. The breakdown is as follows. The respondents in manufacturing organisations who admitted that they allowed their spirituality to influence their official decision-making regularly were 57.1%; the respondents from sales and marketing were 68.3% of the responses of those who indicated that they allowed their spirituality regularly. The general business and services related organisations were 27.1% and those in education had 55.8%,

construction and transportation were 61.2% and 65% response rates respectively. Lastly, agriculture and production related organisations had 42.1%. From the above, sales and marketing organisations had the highest response rate for regularity followed by transportation organisations while general business and services organisations had the least rate of 27.1%.

Less than thirty percent of all the respondents on the type of organisation and how often they allowed spirituality to influence official decision-making indicated that they allowed this to happen from time to time. The breakdown of the responses shows that the general business and services organisations have the highest percentage followed by agricultural and production organisations with 42.1%, manufacturing organisations with 24.6% and educational organisations with 20.6% of the responses. Others include the construction, sales and marketing and transport organisations with 17.9%, 15.6% and 11.7% of the responses of those that indicated that they allowed spirituality to influence decision-making sometimes respectively.

On the other hand, the general business and services organisations have the highest percentage for the respondents that indicated that they never allowed their spirituality to influence official decision-making followed by educational and transport organisations that have the second and third highest percentage rates with 23.6% and 36% for those who never allowed their spirituality to influence official decision-making. Lastly, agriculture and production organisations, sales and marketing, manufacturing and construction organisations had the least percentage responses on having never allowed spirituality to influence official decision-making at all with 15.8%, 16.1%, 18.3% and 20.9% responses respectively. For the respondents from

these organisations, they had never allowed spirituality to influence official decision-making let alone the issue of making it a regular practice.

The differences observed here can only be attributed to the fact that some organisations are involved in some jobs without an appreciable level of predictability and as such the leaders in such organisations may need help. Transport organisations of course are always high on the risk side. It is not therefore a surprise that they had the second highest percentage response on the regularity of allowing spirituality to influence official decision-making.

Position in Organisation and regularity of use of Spirituality

Table 15: Position and how often respondents allowed spirituality to influence official decision-making

Regularity	Position in Organisation						Total
	Manager	High Administrative	Chief Executive	Director	Proprietor	Others	
All the time	88 (41.1%)	118 (60.2%)	109 (57.7%)	79 (65.8%)	98 (53.3%)	42 (40%)	534 (53%)
Sometimes	27 (12.6%)	58 (29.6%)	60 (31.7%)	32 (26.7%)	61 (33.2%)	25 (23.8%)	263 (26.1%)
Never	99 (46.3%)	20 (10.2%)	20 (10.6%)	9 (7.5%)	25 (13.6%)	38 (36.2%)	211 (20.9%)
Total	214 (100%)	196 (100%)	189 (100%)	120 (100%)	184 (100%)	105 (100%)	1008 (100%)

$\chi^2 = 147, df = 10; p \leq 0.05$

Source: Field data, 2013

Table 15 shows that 41.1%, 60.2%, 57.7%, 65.8%, 53.3% and 40% of managers, high administrative officers, chief executives, directors, proprietors and other decision-

making officers in the organisations studied respectively said that they allowed their spirituality to influence their official decision-makings always. A total of 263 respondents indicated that they allowed their spirituality to influence their official decision-making from time to time. The break down is 12.6% of Managers, 29.6% of High administrative officers, 31.7% of Chief executives, 26.7% of Directors, 53.3% of Proprietors and 40% for others. On those who indicated that they never allowed their spirituality to influence their official decision-making, 46.3%, 10.2%, 10.6%, 7.5%, 13.6% and 36.2% were managers, high administrative officers, chief executives, directors, proprietors and others respectively. From the cross-tabulation of position of respondents and regularity of allowing spirituality to influence official decision-making, there was a very high significant difference ($p < 0.05$) in regularity of application of spirituality among the respondents in different positions in the organisation studied ($\chi^2 = 147$, $df = 10$, $p < 0.05$) critical value = 18.31.

From all indications, though a good percentage of respondents stated that they made decisions which they allowed their spirituality to influence, some views expressed during the FGDs sounded a note of caution in allowing spirituality to influence decisions in organisations. This note of caution was not unconnected with the way people perceive spiritual issues. The views expressed against the idea of allowing spirituality often during the IDI and FGD were that it was still a new idea in running organisations and that it could make workers to take things for granted if they understood that they would always be forgiven. Again, opinion was expressed that the practice of importing spirituality into official decisions and matters should remain at the individual level. A manager in one of the breweries in Onitsha maintained:

the combination of principles during decisions is based on the situation at hand. Spirituality comes in when a person's fate is hanging and when the final decision will not be to the detriment of the organisation. Apart from that, bringing spirituality to bear on decisions is solely based on personality. It is not in most cases based on organisational rules and should not be. You must be religious or spiritual is not one of the rules of organisations. For now, it cannot begin to be the general organisational rule since it can begin to be used as an object of discrimination, that is, if you belong, you receive its benefits and where you do not belong, you lose.

At this point we would need to point out that many of the respondents here have been decision-makers for a long time as they pointed out. They indicated that though they know the other management principles well enough, there comes a time when the situation is too difficult that these other management principles need to be complemented. One of the female FGD participants in Awka pointed out: -

some organisational projects are so large that you will want to share the blame with someone else. And that someone cannot be somebody under you whom you direct. Rather it would be better if it is someone higher than you. So when you bring in your spirituality into such a situation then you begin to believe that God will not fail you. You see, if such a project fails then you can at least ask, God why? What do I mean; if you did not involve your spirituality at the on set, if you fail you will have no one to turn to. You will carry the burden alone.

Another participant in Nnewi (male) on the issue of bringing spirituality into business operations said: -

in difficult situations, I try to remember the past successes. Then I ask myself, how did you manage? Then I remember that God did not abandon me then. This gives me the charge to continue. When I pray, I ask God, how do I begin? What do I do here? Somehow I believe that God hears me. This raises my confidence to continue and before you know it the problem at hand gets solved. Now how do I see it? I decide that God has helped me to make the right decision in such a situation. This gives me increased happiness.

Another male participant in Nnewi said,

spirituality entails the ability of a leader or decision-maker to persevere by developing a way of life characterised by stability. It means not being rash with decisions or comments when confronted by employees' inadequacies in performance of official duties so that sanctions and cautions are reduced. Dismissing an employee would not be done because the person fell short of expectation once or twice.

To a male participant in Awka, spirituality means:

providing support for others characterised by a strong sense of belonging, commonality and shared identity in the organisation. It means interpersonal situations in which the majority of the relationships are horizontal, enduring, involve service, and at their best are moral. Solidarity in the organisation should be pronounced and can be understood as a powerful and unique combination of Durkheim's organic and mechanical forms.

Finally, a male participant in Nnewi cautioned that-

a word is enough for the wise. A one time misbehavior can call for spirituality to bear, but consistent violations of organisational rules may not begin to be a spiritual issue as that may eventually be destroying the organisational goals and objectives.

At this level spirituality is simply seen as an issue that has to do with being merciful and pardoning at all times. For this reason, some do not see this kind of practice as very effective in organisational progress.

4.2.4: Levels of interest in practicing spirituality by organisation leaders

The following analysis examined both the general and the individual levels of interest of organisational decision-makers in bringing spirituality into their official decisions. This was done through analysis of responses to items 16 and 17.

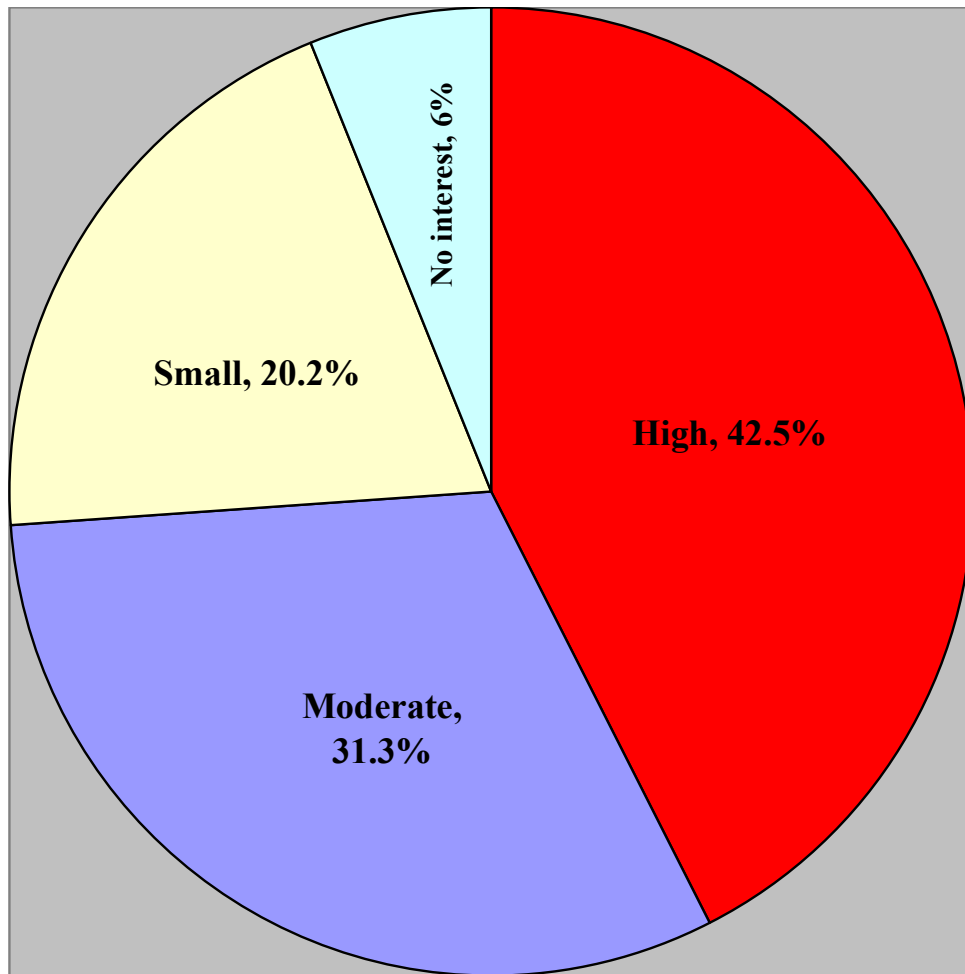


Figure 3: Interest of leaders in employing spirituality in official decision-making

Source: Field data, 2013

Figure 3 presents the data on questionnaire 16 which sought to ascertain the general level of interest of organisational leaders in allowing their faith professions to affect organisational decisions. Specifically it sought to ascertain the extent to which organisation leaders in Nigeria are generally willing or ready to import spirituality into official decision-making. as shown in figure 3, 42.6% of the respondents held that organisational leaders were highly interested in importing spirituality into official decision-making. Thirty one point three percent indicated that generally, organisational

leaders in Nigeria were moderately interested in allowing spirituality influence official decision-making while 20.2% felt that the interest of organisation leaders in Nigeria in allowing spirituality to influence official decision-making was still small. This group though equally interested in allowing faith professions to affect decisions would want it to be done cautiously. Finally, 6% of the respondents indicated that organisation leaders in Nigeria did not have the interest in bringing spirituality into organisational decision-making at any level.

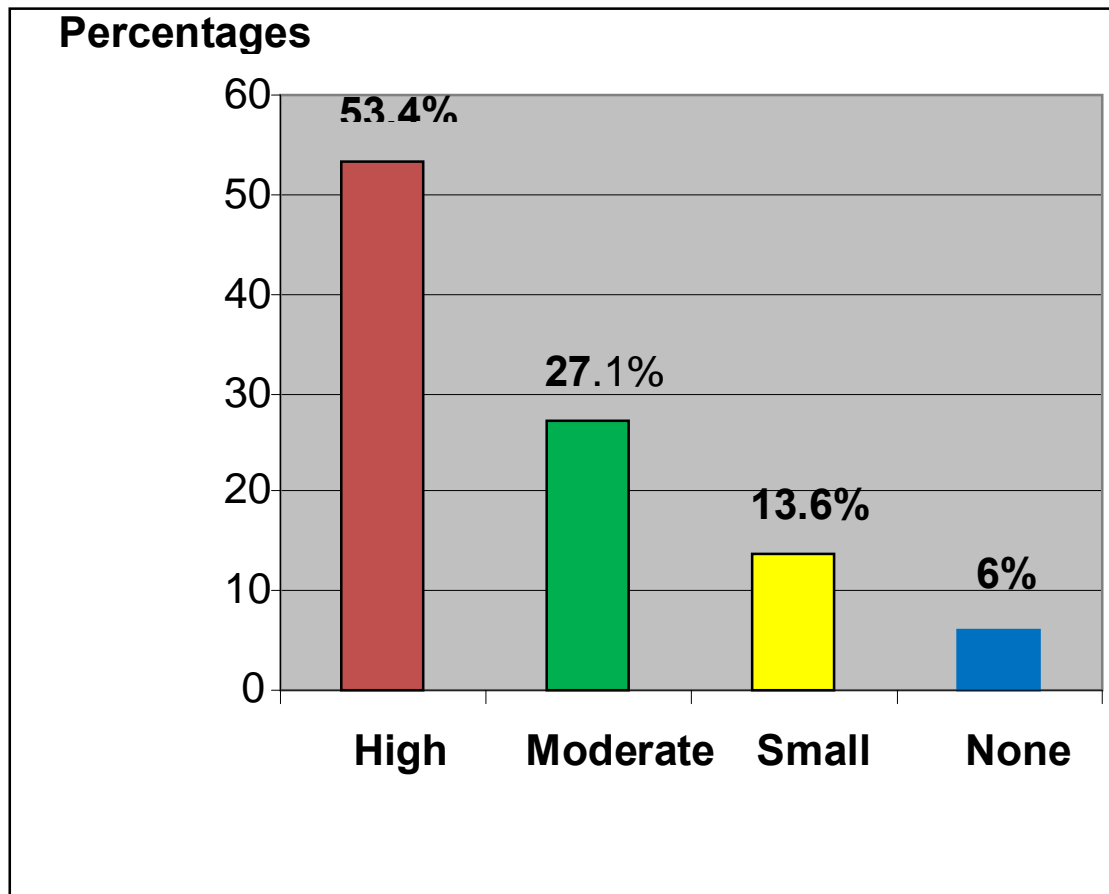


Figure 4: Personal level of interest of leaders in allowing their spirituality to affect official decision-making

After ascertaining what organisation leaders thought was the general level of interest in importing spirituality into organisation decision-making in Nigeria, another question (questionnaire item 17) was asked to find out the personal level of interest of each organisation leader in importing spirituality into organisation decision-making. The result is presented in figure 4. It shows that 53.4% of the respondents stated that their interest was high, while 27.1% indicated that their interest is moderate. Thirteen point six percent (13.6%) indicated that their interest was small, while 6% indicated that they did not have any interest in bringing their spirituality to influence their official decision-making. From the answers, there was a high percentage interest of organisation leaders in allowing their spirituality to influence their official decisions in their places of work.

The reason for this level of interest is seen from the results of the interviews and focus group discussions conducted. One of the male participants in Awka believes that his reason for allowing his spirituality into official decision-making is that he had seen a positive relationship between spirituality and increased productivity in business. The participant maintained:

before I established my own business, I was working for The Nigerian Breweries limited in Onitsha. That was where I started this. I had workers under me. On several occasions, things would not happen the right way. Somebody would do something that may require immediate punishment but I will have to think twice. I would pardon. This helped me much. I won the confidence of my workers and they worked hard. Allowing your spirituality to come into your business will help your business succeed. I carried this over from the brewery to my personal business and it is moving.

There was a general agreement that what the leader is would determine what the workers would be. More than three-quarter of the participants in the FGD sessions apart from agreeing that they were interested in allowing their spirituality to influence their

official decisions accepted that practicing spirituality by the leaders would create honest and hardworking employees since what the leader does influences other workers. A particular participant in Nnewi believed that bringing spirituality into business was good for business. As he put it:

practicing your spirituality in your business will show the type of person you are. People will like to do business with you and this is how business grows. You see, if your spirituality is in your business, people will trust you and even your workers will say that you are good. When they tell others about you they will trust you. When your workers trust you, they will not steal from your business. They will work hard.

The above views are in agreement with the views of Dent et al (2005) whose research showed that organisational leaders who are more willing to use their personal spiritual values to make business decisions and transform organisations instill values that become the standard against which all organisational activities are measured. Kessler and Christiansen (2002), Cacioppe (2000) and Biberman, Whitty and Robbins (1999) also believe that organisations whose leaders import their spirituality into decision-making become more profitable and perform better.

Table 16: Sex of Respondents and personal interest of leaders in allowing their faith professions to influence their official decisions

Personal interest	Sex of Respondents		Total
	Male	Female	
High	529 (55.4%)	9 (17.0%)	538 (53.4%)
Moderately high	256 (26.8%)	17 (32.1%)	273 (27.1%)
Small	129 (13.5%)	8 (15.1%)	137 (13.6%)
None	41 (4.3%)	19 (35.8%)	60 (6.0%)
Total	955 (100%)	53 (100%)	1008 (100%)

$\chi^2 = 96.9, df = 3; p \leq 0.05$

Source: Field data, 2013

Table 16 above, shows that 55.4% of the male respondents and only 17% of the female respondents have high interest in allowing their faith professions (spirituality) to influence their official decision-making. Approximately 27% of the male respondents and 32% of the female respondents indicated that they have moderate interest in allowing their spirituality to influence official decision-making. Furthermore, 13.5% of the male respondents and 15.5% of the female respondents indicated that they have small personal interest in allowing their spirituality to influence official decision-making while 4.3% of the male respondents and 35.8% of the female respondents indicated that they did not have any personal interests in allowing their spirituality to influence official decision-making. The percentage responses of the male respondents were higher than that of the female respondents in almost all the positive options.

When personal interest of respondents was cross-tabulated with the sex of respondents, the chi-square statistical computations showed that there was a significant difference ($p < 0.05$) between the male and female respondents in allowing spirituality to influence official decision-making ($\chi^2 = 96.9$, $df = 3$, $p < 0.05$) critical value = 7.82. The result shows that the male respondents have higher interest than the female respondents in allowing spirituality to influence official decision-making in Nigeria. Apart from the fact that women are in most cases under men in most organisations, this above result can also be a demonstration of levels of business involvement by both men and women. In most cases, men take more business risks than women and as such would need extra support. This result is similar to what was obtained in tables 5 and 12 above.

Table 17: Age and personal interest of leaders in allowing their faith professions to influence their official decisions

Personal interest	Age of Respondents			Total
	Youth	Middle age	Elderly	
High	47 (34.1%)	280 (50.3%)	211 (67.4%)	538 (53.4%)
Moderately high	55 (39.9%)	154 (27.6%)	64 (20.4%)	273 (27.1%)
Small	19(13.8%)	87(15.6%)	31 (9.9%)	137 (13.6%)
No interest	17 (12.3%)	36 (6.5%)	7 (2.2%)	60 (6.0%)
Total	138 (100%)	557 (100%)	313 (100%)	1008 (100%)

$\chi^2 = 57.1, df = 6; p \leq 0.05$

Source: Field data, 2013

Age of respondents was also cross-tabulated with personal level of interest of respondents and the result showed a high significant difference ($p \leq 0.05$) among the various age groupings ($\chi^2 = 57.1, df = 6, p \leq 0.05$) critical value = 12.59 in their readiness to allow spirituality to influence their official decision-making with the elderly group having the highest response rate of 67.4%. The medium aged category has the second highest response rate of 50.3% for those who indicated that their interest in allowing spirituality to influence official decision-making was high. The youth category has the least response rate of 34.1% on having high interest in allowing spirituality to influence official decision-making.

For those who indicated that their personal interest in allowing spirituality to influence official decision-making was moderately high, 39.9% came from the youth category, 27.6% were from the medium age category, while 20.4% was from the elderly group. The young respondents constituted 13.8% of those that indicated that their interest in allowing spirituality to influence official decision-making was small while the middle aged and elderly respondents were 15.6% and 9.9% respectively. Lastly on the personal interest of respondents in allowing spirituality to influence official

decision-making, 12.3 and 6.5% were from the youth and medium age categories respectively and they indicated that they had no interest in allowing their spirituality to influence official decision-makings.

The observation on table 16 above confirms what was observed in tables 3 and 9 where the respondents from the youth category contrary to expectation showed less interest than the elderly in importing spirituality into decision-making. For those who stated that they allowed their spirituality to affect official decision-making, the regularity was much less than what it was for the medium age and elderly category. One would have thought that they would embrace spirituality more since on the average they would have less experience and knowledge of the decision-making principles to be able to stand on their own. Here, we can say that part of the reason for this type of observation is that being in the main young people who may still be working under others; the young respondents may not have the sense of independence to allow spirituality to take the place of the known decision-making principles in the organisations. We can also locate this on the difference in reasoning between the young people and the adults. Most of the time, the young people are less critical on issues than the adults. Lack of exposure to other ideas of life can be the reason here.

Table 18: Education and personal interest of leaders in allowing their faith professions to influence their official decisions

Personal interest	Educational Attainment of Respondents			Total
	Low	Medium	High	
High	51 (36.7%)	149 (47.2%)	338 (61.1%)	538 (53.4%)
Moderately high	41 (29.5%)	124 (39.2%)	108 (19.5%)	273 (27.1%)
Small	24 (17.3%)	16 (5.1%)	97 (17.5%)	137 (13.6%)
No interest	23 (16.5%)	27 (8.5%)	10 (1.8%)	60 (6.0%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 115.4, df = 6; p \leq 0.05$

Source: Field data, 2013

The cross-tabulation of the educational attainment of respondents with their personal interest in allowing their spirituality to influence official decision-makings was subjected to chi-square test. The result of the test showed that there is a significant difference ($p \leq 0.05$) among the responses of the three groupings on educational attainment ($\chi^2 = 115.4, df = 6, p \leq 0.05$) critical value = 12.59. Among respondents with high educational attainment 61.1% indicated that their personal interest in allowing spirituality to influence official decision-making was very high. This was followed by those categorized as medium (47.2%) while those with low educational attainment were least (36.7%). In the moderately high category, those with medium educational attainment were highest (39.2%) while those with high educational attainment (19.5%) hover between those with low education (29.5%) and those with medium educational attainment (19.5%).

The result above shows that interest in allowing spirituality to influence official decision-making processes increased as level of education increased. This is in line with what was seen in the age groupings of respondents where the elderly showed more interest. It is worth noting that those with high educational attainment would be more

on the side of the elderly. Those with low educational attainment may not have tried any other decision-making principles before other than those well known organisation decision-making principles. This lack of experience would be a disadvantage to this group and as such work against their interest in spirituality as a decision-making principle in organisations.

Table 19: Type of organisation and personal interest of leaders in allowing their faith professions to influence their official decisions

Personal interest	Type of Organisation							Total
	Manuf	S/ Mkt	GB/S	Educat	Constr	Transp	Ag/Pr	
Very high	122 (63.9%)	109 (48.7%)	121 (57.6%)	98 (49.2%)	25 (37.3%)	30 (50%)	33 (58.0%)	538 (53.4%)
Moderately high	42 (22.0%)	47 (21.0%)	58 (27.6%)	64 (32.2%)	32 (47.8%)	19 (31.7%)	11 (19.3%)	273 (27.1%)
Small	15 (7.9%)	55 (24.6%)	15 (7.1%)	32 (16.1%)	3 (4.5%)	8 (13.3%)	9 (15.8%)	137 (13.6%)
No interest	12 (6.3%)	13 (5.8%)	16 (7.6%)	5(2.5%)	7 (10.4%)	3(5.0%)	4 (7.0%)	60 (6.0%)
Total	191 (100%)	224 (100%)	210 (100%)	199 (100%)	67 (100%)	60 (100%)	57 (100%)	1008 (100%)

$$\chi^2 = 72.3, df = 18; p \leq 0.05$$

Source: Field data, 2013

The data analysis showed that there was a very significant difference ($p \leq 0.05$) in the answers of the different organisation decision-makers as it concerns their personal interest in bringing spirituality to influence their official decision-making ($\chi^2 = 72.3, df = 18, p \leq 0.05$) critical value = 28.87.

From table 19, 63.9% of the respondents in manufacturing organisations indicated that their personal interest in allowing spirituality to influence official decision-making was very high. This percentage is more than the 22.0% from the same

organisation that indicated that their interest was moderately high. A small percentage compared to the first two (7.9%) showed that their interest in allowing their spirituality to influence official decision-making was small. On the other hand, 6.3% of the respondents from the manufacturing organisations indicated that they have no interest in allowing spirituality to influence official decision-making.

Just like what was observed in the manufacturing organisations in allowing spirituality to influence official decision-making, close to half of the respondents from the sales and marketing organisations (48.7%) indicated that their interest in allowing spirituality to influence official decision-making was very high. This figure is against the 21.0% of the respondents from sales and marketing organisations that indicated that their interest is moderately high in allowing their spirituality to influence official decision-making. On the other hand, 24.6% the respondents from sales and marketing organisations indicated that their interest in allowing spirituality to influence official decision-making is just small while 5.8% of the respondents from the same organisations indicated that they have no interest at all in allowing their spirituality to influence official decision-making in their organisations.

Respondents indicated that they had interest in allowing spirituality to influence official decision-making; the majority of the respondents from the various organisations studied indicated that their interest was high. For instance, more than half of the respondents from general business and services organisations (57.6%) indicated that they would allow their spirituality to influence official decision-making any time. This figure is more than the 27.6% of respondents from the same organisation that indicated that their interest was moderately high in allowing spirituality to influence official

decision-making. Only 7.1% of the respondents from the general business and services organisations indicated that their interest is just small while 7.6% of the respondents from general business and services organisations did not have any interests at all in allowing their spirituality to influence official decision-making in organisations.

The responses from educational organisations show that 49.2% of the respondents have very high interest in allowing their spirituality to influence official decision-making while 32.2% indicated that their interest in allowing spirituality to influence official decision-making is only moderately high. Only 16.1% showed that their interest in allowing spirituality to influence official decision-making is small, while 2.5% respondents indicated that they had no interests.

The last three organisations to be considered here are the construction, transportation and agricultural and production related organisations. From the table, 37.3% of the respondents from the construction organisations indicated that their interest in allowing their spirituality to influence official decision-making is very high. This response rate is slightly lower than the 47.8% of the respondents from the construction organisations that indicated that their interest is moderately high. Four point five percent (4.5%) of respondents from these organisations indicated that their interest is small while 10.4% indicated that they do not have any interest in allowing their spirituality to influence official decision-making.

Exactly half (50%) of the respondents from the transportation organisations and 31.7% of respondents from the same indicated that their interests in allowing their spirituality to influence official decision-making are very high and moderately high

respectively. On the other hand, 13.3% indicated that their interest is small while 5.0% of respondents indicated having no interests at all in allowing spirituality to influence official decision-making.

Lastly on Table 19, more than half (58.0%) of the respondents from the agricultural and production organisation indicated that their interest in allowing spirituality to influence official decision-making was very high. The above figure from the agricultural and production organisations was more than 19.3% who indicated that their interest in allowing their spirituality to influence official decision-making was moderately high. On the other hand, 15.8% of the respondents from the agricultural and production organisations indicated that their interests in allowing their spirituality to influence official decision-making was small while 7.0% indicated having no interests at all.

From the observations above, we can say that the type of organisation influences what the workers in it are likely to do. We can here easily conclude that the agriculture and production, transportation, construction and manufacturing organisations are all high risk organisations. The more the risk probability therefore, the more likely the decision-makers will be interested in allowing their spirituality to influence official decision-making.

Table 20: Position in organisation and personal interest of leaders in allowing their faith professions to influence their official decisions

Personal interest	Position of Respondents in Organisation						Total
	Manag	High Ad	Chief Exec	Director	Proprietor	Others	
Very high	91 (42.5%)	105 (53.6%)	93 (49.2%)	91 (75.8%)	97 (52.7%)	61 (58.1%)	538 (53.4%)
Moderately high	70 (32.7%)	61 (31.1%)	53 (28.0%)	13 (10.8%)	54 (29.3%)	22 (21.0%)	273 (27.1%)
Small	38 (17.8%)	19 (9.7%)	35 (18.5%)	9 (7.5%)	26 (14.1%)	10 (9.5%)	137 (13.6%)
No interest	15 (7.0%)	11 (5.6%)	8 (4.2%)	7 (5.8%)	7 (3.8%)	12 (11.4%)	60 (6.0%)
Total	214 (100%)	196 (100%)	189 (100%)	120 (100%)	184 (100%)	105 (100%)	1008 (100%)

$\chi^2 = 111.9, df = 15; p \leq 0.05$

Source: Field data, 2013

The positions of different organisational leaders were cross-tabulated with their views on personal interest in allowing their spirituality to influence official decisions. From the table, 42.5% of respondents in the managerial positions indicated that their personal interest in allowing their spirituality to influence official decision-making is very high. This is more than the respondents in managerial positions that indicated that their interest in allowing their spirituality to influence official decision-making is moderately high. On the other hand, 17.8% of the respondents in managerial positions indicated that their interest in allowing their spirituality to influence official decision-making is small, while 7.0% indicated that they have no interest in allowing their spirituality to influence official decision-making in the organisations they work in.

Having looked at the situation with the respondents in managerial positions, we now proceed to look at the data on the high executive officers in the organisations studied. A close look at the responses from those in high administrative positions revealed that more than half (53.6%) of the respondents in this position had very high interest in allowing their spirituality to influence official decision-making. This figure is higher than the 31.1% of the respondents in high administrative positions that indicated that their interest is moderately high in allowing their spirituality to influence official decision-making. On the other hand, 9.7% of the respondents in high administrative positions indicated that their interest in allowing their spirituality to influence official decision-making is small. Lastly on the respondents in high administrative positions, 5.6% indicated that they have no interests in allowing their faith professions (spirituality) to influence official decision-making.

The next exercise is to look at the responses of the chief executive officers in their organisations. From the table above, 49.2% of the chief executive officers indicated that they had very high interest in allowing their spirituality to influence the official decisions they make. This figure was more than the 28.0% of the chief executive officers that indicated that their interest in allowing their spirituality to influence official decision-making was moderately high. Further on the chief executive officers, 18.5% of the chief executive officer indicated that their interest in allowing their spirituality to influence official decision-making was small, while 4.2% indicated that they have no interest in allowing their spirituality to influence official decision-making.

For the directors of organisations studied, more than 70% of them (precisely 75.8%) indicated that their interest in allowing their spirituality to influence official

decision-making was very high. Only 7.5% of the responses from the directors of organisations indicated that their interest in allowing their spirituality to influence official decision-making is small, while 5.8 of the directors indicated having no interests in allowing their spirituality to influence official decision-making.

The proprietors of organisations can be said to have less interest than the directors and the chief executive officers in organisations in allowing their spirituality to influence their official decision-making. For instance, only 52.7% of the respondents who are proprietors of organisations indicated that they have very high interest in allowing their spirituality to influence the official decisions they make. The above figure is more than the 29.3% of the proprietors that indicated that their interest in allowing their spirituality to influence official decision-making was moderately high. Only 14.1% of the respondents who were the proprietors of the organisations they work in indicated that their interest in allowing their spirituality to influence the official decisions they make is small. Lastly, 3.8% of the proprietors indicated that they have no interests in allowing their spirituality to influence the official decisions the make.

For the respondents that indicated that they occupied other positions that allowed them to make important official decisions, 58.1% have very high interest in allowing their spirituality to influence their official decision-making. For this category of respondents, 21.0% indicated that their interest in allowing their spirituality to influence official decision-making is moderately high. On the other hand, 9.5% of these organisation decision-makers indicated that their interest in allowing their spirituality to influence official decision-making is small. Lastly on those who occupied other decision-making positions in organisations, 11.4% of them indicated that they do not have any interests in allowing their spirituality to influence official decision-making.

The chi-square statistics show that there was a significant difference ($p < 0.05$) in the responses of respondents in different positions in their places of work and their level of personal interest in allowing their spirituality to influence their official decision-making ($\chi^2 = 111.9$, $df = 15$, $p < 0.05$) critical value = 25.00.

Much difference was observed between the high officers and the lower officers. The managers and others who occupied some other decision-making positions had the least interests in allowing their spirituality to influence official decisions. This was connected with the fact that though they make decisions, most of the times they still answered to some other persons in higher positions in the same organisations they worked. This simply means that their decisions were not final at the end of the day. On the other hand, the directors, the proprietors, the high administrative officers and the chief executives stood better chance of turning out whatever decisions they wanted at the end of the day. Having been on the job for long, and having all the freedom they need, these high officers are much in a better position to apply other decision-making principles apart from the known organisational decision-making principles.

During the IDI and FGD sessions, respondents stated that there were many ways in which spirituality was manifested in organisations. It could be seen in activities like weekly prayer meetings in the organisations; support for God's work through donations and charities done from time to time; allowing workers chance to attend their different religious activities. These were areas the decision-maker came up with decisions that affected others in and outside the organisation. Apart from the above points on how spirituality of the leaders manifest in decision-making, the respondents agreed that other factors as fear, anxiety can really make a leader to resort to the importation of spirituality in official decision-making.

4.2.5: Importance of spirituality-based decisions

The importance that decision-makers attach to the issue of spirituality in decision-making was looked into by cross-tabulating the level of educational attainment with extent of reliance on a higher being for help during official decision-making .

Table 21: Education and level of importance attached to Spirituality in decision-making

Level of importance	Educational Attainment			Total
	Low	Medium	High	
To a very large extent	25 (25.2%)	142 (44.9%)	241 (69.6%)	408 (40.5%)
To a moderate extent	34 (31.7%)	108 (34.2%)	145 (29.7%)	333 (33.0%)
To a small extent	41 (38.8%)	32 (10.1%)	8 (27.5%)	78 (7.7%)
Not at all	39 (4.3%)	126 (10.8%)	14 (9.0%)	189 (18.8%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 198.4, df = 6; p \leq 0.05$

Source: Field data, 2013

The Table above shows the cross-tabulation of the educational attainments of respondents with belief in higher being helping during official decision-making. Respondents with low educational attainment who attached much importance to spirituality in official decision-making constituted 25.2% of the responses. Those with medium and high educational attainment who attached much importance to spirituality in official decision-making were 44.9% and 69.6% respectively.

Still on the importance that respondents attached to spirituality in decision-making, 31.7%, 34.2% and 29.7% of respondents with low, medium and high

educational attainments indicated that they attached moderate importance to the issue of spirituality in official decision-making. Again, 38.8%, 10.1% and 27.5% of respondents with low, medium and high educational attainments indicated that they attached small importance to bringing spirituality to bear on official decision-making. And lastly, 4.3%, 10.8% and 9% of the respondents with low, medium and high educational attainments said that they attached no importance to spirituality in decision-making.

The chi-square statistics test of the above data show a significant difference ($p < 0.05$) in extent of reliance on a higher being during official decision-making among respondents with different levels of educational attainment ($\chi^2 = 198.4$, $df = 6$, $p < 0.05$) critical value = 12.59. Generally, respondents with higher and medium educational attainments believed more in a higher being helping during decision-making and as such attach much importance to spirituality in decision-making than those with lower education attainment. Just like in the other analysis on level of education and the issue of decision-making, those with higher educational attainment were likely to be those who occupy the higher positions in the organisations. With years of experience on the issue of decision-making, and chances of having compared decision-making principles, these officials were in a better position to say what they want. Both those with low and medium educational attainment had least advantages in comparisons and choice in organisations.

The analysis of the IDI and FGD on this point showed a high level of agreement that spirituality-based decisions were more important than rationality-based decisions. According to the respondents, in spirituality-based decisions, the decision-maker could be sure that his or her decision came from above. He was sure that he did not make it

alone. However, there were not such assurances in rationality-based decisions since they were dependent on either common sense or professional experience only.

4.2.6: Perceived Effectiveness of Spirituality-based decisions

To ascertain the opinions of Nigerian organisational leaders on greater effectiveness of spirituality-based decisions over other decision-making principles, respondents were asked to state which of the two approaches yielded more effective results. The results are in figure 6 below.

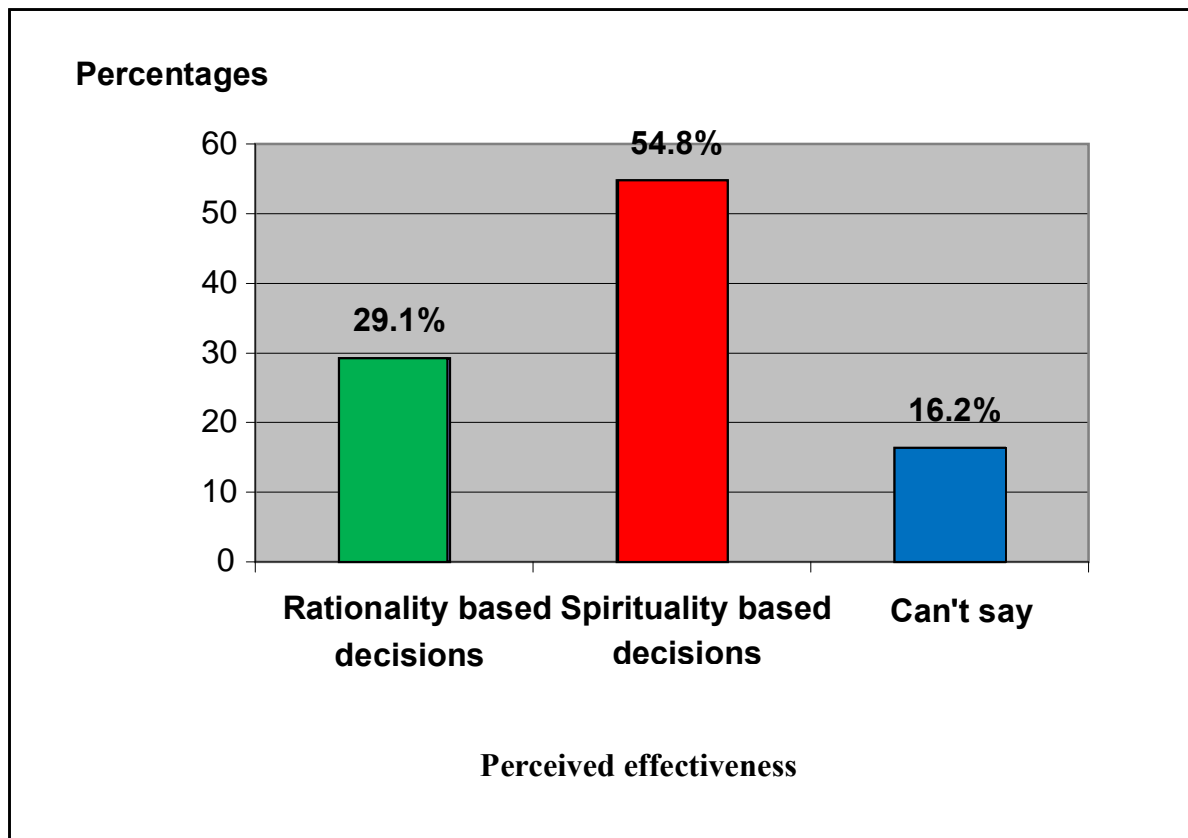


Figure 6: Perceived effectiveness of rationality and spirituality-based organisational decisions

Figure 6 presents the perception of respondents on whether rationality principle was more effective than spirituality principle in making official decisions. It shows that

more than half (54.8%) of the respondents perceived spirituality-based decisions to be more effective in yielding results in the organisations than rationality-based decisions. Less than 30% of the respondents indicated that they perceived rationality-based decisions to be more effective in yielding results than those based on spirituality. On the other hand, 16.2% of the respondents could not express any opinion on whether spirituality-based decisions were more effective than rationality-based decisions and vice versa.

Sex and effectiveness of spirituality-based decisions

The responses on effectiveness of decision-making principles were cross-tabulated with the sex of respondents and subjected to chi-square test. The details are shown below (Table 22).

Table 22: Sex and effectiveness of spirituality in decisions over rationality

Level of effectiveness	Sex of Respondents		Total
	Male	Female	
Rationality more effective	284 (29.7%)	9 (17%)	293 (29.1%)
Spirituality more effective	539 (56.4%)	13 (24.5%)	552 (54.8%)
Can't say	132 (13.8%)	31 (58.5%)	163 (16.2%)
Total	955 (100%)	53 (100%)	1008 (100%)

$\chi^2 = 73.6, df = 2; p \leq 0.05$

Source: Field data, 2013

From the table above, 29.7% of the male respondents indicated that they perceive rationality-based decisions to be more effective than the spirituality-based decisions. This percentage is against the 17% of the female respondents that indicated that they perceive rationality-based decisions to be more effective in yielding results in the organisation. On the other hand, more than half of the male respondents (56.4%)

perceived spirituality-based decisions to be more effective than those based on rationality. From the female respondents, 24.5% indicated that they perceive spirituality-based decisions to be more effective than rationality-based decisions. Some of the respondents (13.8% males and 58.5% females) could not give any comparison between the two decision-making principles. Probably these have either not kept track of the principles that guided them or they had not tried comparing the effectiveness of different decision-making principles before.

A chi-square test of the data indicated a significant relationship ($p \leq 0.05$) between sex of respondents and perception of effectiveness of spirituality-based and rationality-based principles of decision-making ($\chi^2 = 73.6$, $df = 2$, $p \leq 0.05$) critical value = 5.99. This result still remains an evidence to show that the male respondents consider the issue of spirituality more than the females. But another view can still be as a result of the fact that in most cases, female workers were often times under male bosses who made final decisions on organisational issues. Therefore, some decisions based on spirituality might at the end be questioned.

Age and effectiveness of spirituality-based decisions

Table 23: Age and effectiveness of spirituality over rationality in decision-making

Level of effectiveness	Age of Respondents			Total
	Youth	Middle age	Elderly	
Rationality more rationality	48 (34.8%)	188 (33.8%)	57 (18.2%)	293 (29.1%)
Spirituality more effective	37 (26.8%)	277 (49.7%)	238 (76%)	552 (54.8%)
Can't say	53 (38.4%)	92 (16.5%)	18 (5.8%)	163 (16.2%)
Total	138 (100%)	557 (100%)	313 (100%)	1008 (100%)

$\chi^2 = 648, df = 4; p \leq 0.05$

Source: Field data, 2013

In terms of age groupings, there was a significant difference ($p \leq 0.05$) in the opinions of the different age categories on the effectiveness of spirituality-based decisions over those based on rationality ($\chi^2 = 648, df = 4, p \leq 0.05$) critical value = 9.49. Those categorized as youth, middle age and elderly who chose rationality as the most effective decision-making principle were 34.8%, 33.8% and 18.2% respectively. Those who chose spirituality as the most effective decision-making principle were 26.8%, 49.7% and 76% for youth, middle age and elderly respectively. The youth, middle and elderly age categories that could not say if the effectiveness of spirituality based decisions were more or less effective than those based on rationality, were 38.4%, 16.5% and 5.8% respectively.

The finding here is that the elderly respondents saw the concept of spirituality in decision-making as being more effective in yielding better decision outcomes than rationality. This view has remained consistent with the elderly respondents. Again, this is not unconnected with experience. They are in a better position to compare the

effectiveness of decision-making principles over and above the youths and middle aged officials. The elderly respondents were more on the side of playing fathers and mothers for other employees and as such were more likely to know the results of decisions made over the years.

Education and effectiveness of spirituality

Table 24: Education and effectiveness of spirituality in decisions over rationality

Level of effectiveness	Educational Attainment of Respondents			Total
	Low	Medium	High	
Rationality more effective	41(29.5%)	107 (33.9%)	145 (26.2%)	293 (29.1%)
Spirituality more effective	75 (54%)	174 (55.1%)	303 (54.8%)	552 (54.8%)
Can't say	23 (16.5%)	35 (11.1%)	105 (19%)	163 (16.2%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 11.9, df = 4; p \leq 0.05$

Source: Field data, 2013

The study was also intended to see if there was any difference in the way those with different educational attainments perceived the effectiveness of spirituality-based decisions and rationality-based decisions. The table shows that respondents with low, medium and high educational attainment who chose rationality over spirituality as the better decision-making principle were 29.5%, 33.9% and 26.2% respectively. Those who chose spirituality over rationality were 54%, 55.1% and 54.8% respectively for the low, medium and high educational attainment groupings of respondents. The situation here is that for both those with low, medium and high educational attainment, more than half of the opinions expressed indicated spirituality as the more effective decision-making principle over and above rationality-based decisions in organisations. As table

24 shows, 16.5%, of respondents with low educational attainment could not express any opinion on effectiveness of decision-making principles. On the other hand, 11.1% and 19% of the respondents with, medium and high educational attainment could not say if they perceive spirituality or rationality to be more effective than the other when it come to better result yielding in official decision-making. There was a significant difference ($p < 0.05$) in the way the respondents with different educational attainment perceived the effectiveness of both spirituality and rationality over each other in official decision-making ($\chi^2 = 11.9$, $df = 4$, $p < 0.05$) critical value = 9.49. Those in the high educational group have higher percentages in each case.

Organisation and effectiveness

The next table was used to ascertain the relationship between the type of organisation a person worked in and

Table 25: Type of organisation and effectiveness of spirituality in decisions over rationality

Level of effectiveness	Type of Organisation							Total
	Manuf	S/ Mkt	GB/S	Educat	Constr	Trans p	Ag/Pr	
Rationality more effective	34 (17.8%)	99 (44.2%)	56 (26.7%)	65 (32.7%)	9 (13.4%)	19 (31.7%)	11 (19.3%)	293 (29.1%)
Spirituality more effective	106 (55.5%)	94 (42%)	115 (54.8%)	113 (56.8%)	47 (70.1%)	39 (65%)	38 (66.7%)	552 (54.8%)
Can't say	51 (26.7%)	31 (13.8%)	39 (18.6%)	21 (10.6%)	11 (16.4%)	2 (3.3%)	8 (14%)	163 (16.2%)
Total	191 (100%)	224 (100%)	210 (100%)	199 (100%)	67 (100%)	60 (100%)	57 (100%)	1008 (100%)

$$\chi^2 = 75.1, df = 12; p \leq 0.05$$

Source: Field data, 2013

The table above is the cross-tabulation of type of organisation that respondents work in and the perception of the decision-makers in these organisations on the effectiveness of spirituality-based decisions and rationality-based decisions over each other. The break down shows that 17.8% of the respondents from the manufacturing organisations perceived rationality-based decisions to be more effective than spirituality-based decisions in producing results. More than half of the respondents in manufacturing organisations (55.5%) perceived spirituality-based decisions to be more effective in yielding results than rationality-based decisions in organisations. On the other hand, 26.7% of the respondents from the manufacturing organisations did not

express any opinion on perception on the effectiveness of spirituality-based decisions over those based on rationality or vice versa.

For the respondents from sales and marketing organisations, 44.2% perceived rationality-based decisions to be more effective than spirituality-based decisions. The above figure is close to the 42, % of the respondents that indicated that they perceived spirituality-based decisions to be more effective in yielding results than rationality-based decisions. Respondents who did not express any opinion on effectiveness were 13.8% of respondents from the sales and marketing organisations.

For the general business and service organisations, 26.7% perceive rationality-based decisions as more effective than decisions based on spirituality, while more than half of the respondents (54.8%) perceive spirituality-based decisions as more effective in yielding results than the rationality-based decisions. Only about 18.6% had no opinions whatsoever as it concerns their perception of the effectiveness of both the spirituality principle and rationality principle on official decision-making.

With regard to responses from the educational organisations, 32.7% of the respondents perceived rationality-based decisions to be more effective than spirituality-based decisions in yielding results for organisations. For the opinion on spirituality, more than half of the respondents from educational organisations (56.8%) perceived spirituality-based decisions to be more effective than rationality-based decisions in yielding results for organisations. On the other hand, 10.6% of the respondents from the educational organisations expressed no opinions on which of spirituality-based decisions and rationality-based decisions yielded more effective results.

Having discussed the responses from the educational organisations, we now turn to the construction organisations where 13.4% of the respondents hold that they

perceived rationality-based decisions to be more effective than spirituality-based decisions in organisations. On the other hand, more than half of respondents from construction organisations (70.1%) perceived spirituality-based decisions as more effective than rationality-based decisions in yielding results for organisations. Only about 16.4% of the respondents did not express any opinions on comparing spirituality-based decisions and rationality-based decisions in yielding results.

For responses from transportation organisations, 31.7% perceived rationality-based decisions to be more effective in yielding results in organisations than spirituality-based decisions. As much as 65% of the respondents from the transportation organisations perceived spirituality-based decisions to be more effective than rationality-based decisions in yielding better results in organisations. Lastly, 3.3% expressed no opinions on the effectiveness of decision-making principles in yielding better results over each other.

The chi-square statistical test showed a significant difference ($p < 0.05$) in the responses of the decision-makers in the organisations studied ($\chi^2 = 75.1$, $df = 12$, $p < 0.05$) critical value = 21.03 as it concerned their perception the effectiveness of rationality and spirituality-based decisions over each other. This therefore means that the type of organisation in which one worked was an important factor determining the extent he or she could go in allowing spirituality to influence official decision-making in organisations.

During the focus group discussion sessions most of the respondents maintained that they did not regret making decisions based on spirituality. A high percentage of the discussants indicated that decisions they made based on spirituality were more effective when compared to those based on rationality. They were of the view that making

decisions based on their spirituality yielded very effective results for them. A male participant in Nnewi said:

Experience is the best teacher indeed. I have tried almost everything I know in business. At the end of the day, there is no point professing a thing which one did not practice. at a point I have had to rely on God for my business. At this point, I was experiencing a very hard time even with my workers. But I had to turn to God. I allowed my spirituality to become involved in my business and things changed for good. Sometimes, it was even how I saw some of my workers carry on with their faith that made me to change my mind. This change proved effective and fruitful.

A female participant in Nnewi also added:

I saw change in my business too. Though I work with the government, also run a private business. I am controlled in government, but I am in control in my private business. I am in control because I rely on God. It is in my business dealing with those that work for me that I allow my spirituality to affect my decisions. this has been very effective in yielding results. It is much better than relying on mere educational and technical experience.

Level of success of spirituality-based decisions

Introduction

Closely related to the question that sought to find out how respondents rated the effectiveness of the decisions they made based on spirituality principle was questionnaire item 22 which sought to find out level of success of the decisions they ever made based on spirituality principles.

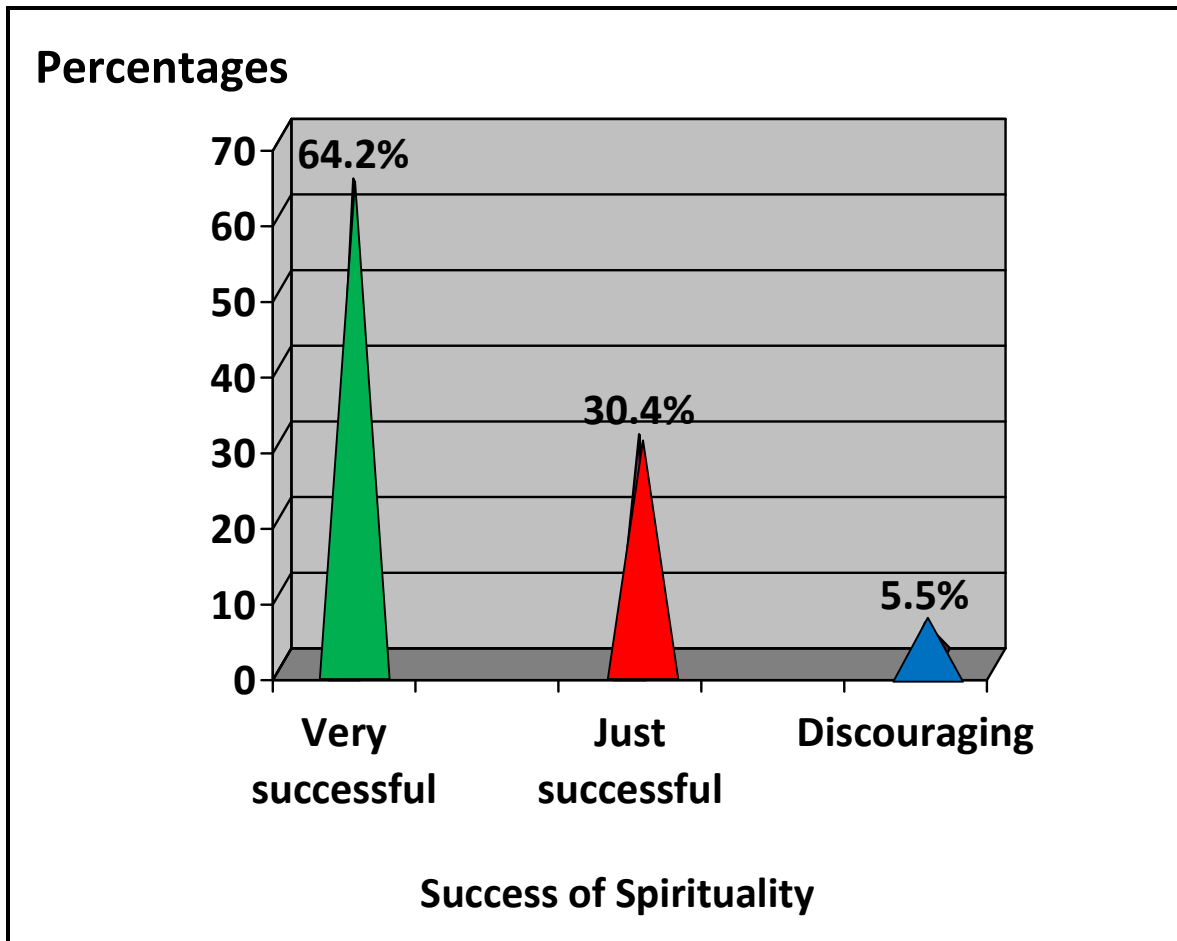


Figure 7: Pyramid chart on ‘Success of spirituality decision-making principle’

From figure 7 above, 64.2% (647) respondents saw results of those decisions based on spirituality principles as very successful in achieving their objectives. Thirty point four percent of respondents thought that those decisions based on spirituality turned out just successful, while 5.5% of respondents saw the out come of the decisions they made based on spirituality principle as discouraging. This last category of respondents might not want to apply spirituality principles in the future when making decisions.

On what implications they thought that spirituality in decision-making would have for the organisation, there was high level agreement among the respondents from the three zones studied that decision-makers who genuinely imported spirituality into

their decision-making were likely to be more committed to the well-being of their staff members and other persons affected by such organisations. Joseph (2002) suggested that where a leader was known to be spiritual, such a leader would be very influential on those he interacted with. On if respondents saw any potentialities for business profit in allowing their spirituality to affect business decisions, the participants said that there would be. As an FGD participant in Nnewi put it:

Why I agree that there will be business profit for the organisation is that spirituality inculcates such attribute as patience into a person's life. And there is the saying that a patient dog eats the fattest bone. So to really practice spirituality as it concerns decision-making, a person has to know that it will take time. What this means is that the person may not just begin to expect desired outcome immediately, but surely there will be profit.

Shift in organisational decision-making principles

Introduction

Figure 8 below was used to ascertain respondents' perception on if there has been a shift in the principles people apply during decision-making in official matters from other decision-making principles to spirituality.

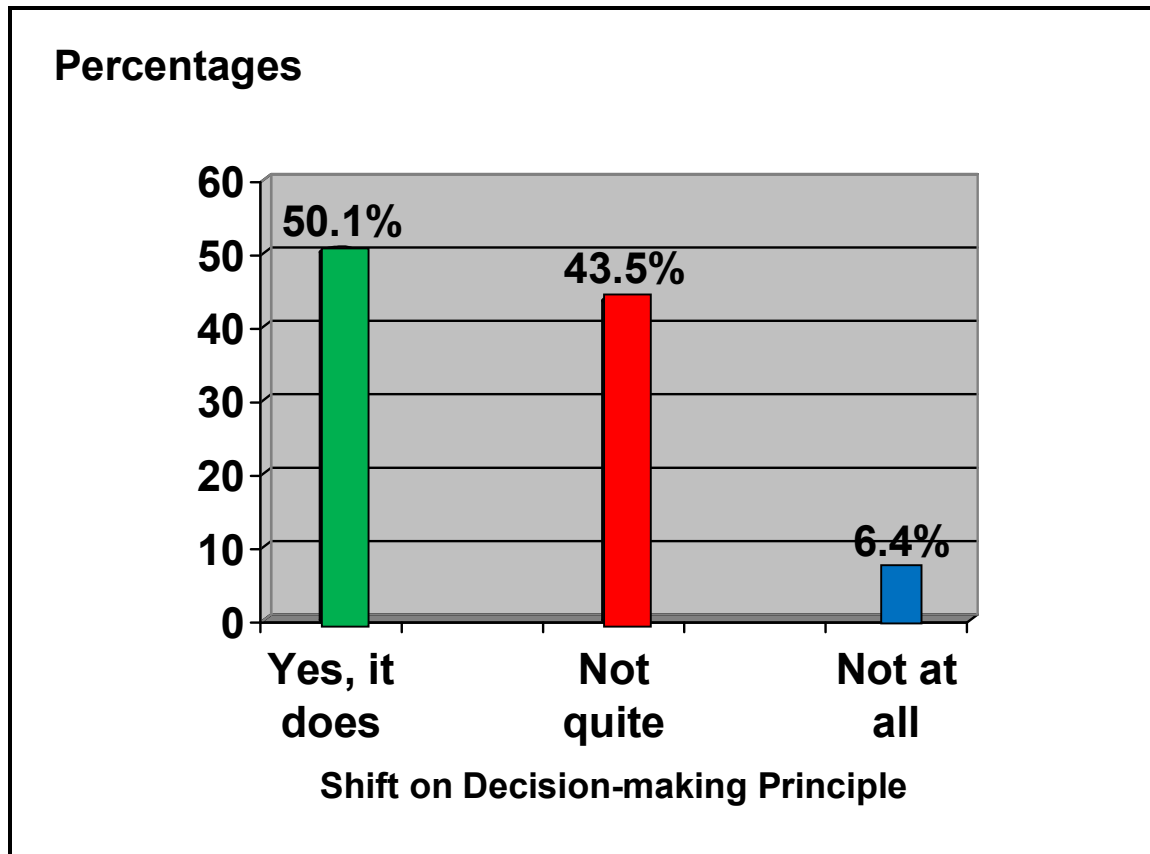


Figure 8. If there is a shift in official decision-making principles to spirituality-based decision-making

On the question if the presence of spirituality among formal organizational managers suggested a shift in official decision-making principles and process, 50.1% of the respondents answered that it did indicate a shift from the old formal rules and principles of making decisions in formal organizations while 43.5% of the respondents were not very sure if the presence of spirituality signified a total shift in the way official decisions were made in formal organizations. Only 6.4% of the respondents did not see it as a shift in any way.

From analysis of both the in-dept interviews and focus group discussion data, it may be concluded that spirituality played very significant roles in guiding organisational decision-makers in nigeira to make crucial official decisions. Shakun

(2001) discussed the notion of unbounded rationality. This urges that decisions be based not only on "cognitive abilities" of the decision-maker, but also on "affective faculties." This implies that organisational decision-making should no longer be based on the known organisational principles, but extended to other areas of life.

Having completed the thematic analysis, attention is now turned to the hypotheses proposed in the study.

Test of Research Hypotheses

Four hypotheses were raised to guide the study. In this section, these hypotheses were tested separately using the Chi-square (χ^2) and other statistics.

Hypothesis I:

Hi: Organisation leaders in Nigeria perceive bureaucratic-rationality-based decisions to be more effective than those based on spirituality principles.

Ho: Organisation leaders in Nigeria do not perceive bureaucratic-rationality-based decisions to be more effective than those based on spirituality principles.

To test hypothesis I, item number 19 of the study questionnaire which read as follows- "which do you consider to be more effective or yields better results: organisational decisions based on formal-rational principles or those based on spirituality inspirations or principles?" was analysed. Table 26 below presents the tabulation of responses.

Table 26: Respondents' Perception of Effectiveness of the two decision-making principles

Type of decision-making principle	Responses (f)	%
Rationality-based decisions as more effective	293	29.1
Spirituality-based decisions as more effective	552	54.8
Can't say	163	16.2
Total	1008	100%

$\chi^2 = 233.5, df = 2; p \leq 0.05$

Hypothesis I deals with the perception of organisational leaders on the effectiveness of one decision-making principle over the other. The chi-square test of significance of difference between proportions was used to test the hypothesis. The calculated chi-square value is 233.5 at $p \leq 0.05$ and degree of freedom 2 while the critical chi-square value is 5.99. The hypothesis

implies that the proportion of respondents who perceived rationality-based decisions as more effective would be higher than those who did not. However, the table shows that the opposite was the case. The observed data shows that more than fifty percent (54.8%) of all the respondents perceived spirituality-based decisions as more effective than bureaucratic-rationality-based decisions which were twenty nine point one percent (29.1%). Therefore, the substantive hypothesis (Hi) is rejected. The conclusion is that organisation leaders in Nigeria do not perceived bureaucratic-rationality-based decisions to be more effective than those based on spirituality.

Hypothesis II:

Hi: The higher the level of education of managers, the less likely they are to import spirituality into their official decision-makings.

Ho: The higher the level of education of managers, the less likely they are not to import spirituality into their official decision-makings.

Table 27: Level of education and how often respondents allowed spirituality to influence official decision-making

Regularity	Educational Attainment of Respondents			Total
	Low	Medium	High	
All the time	37 (26.6%)	80 (25.3%)	417 (75.4%)	534 (53%)
Sometimes	46 (33.1%)	132 (41.8%)	85 (15.4%)	263 (26.1%)
Never	56 (40.3%)	104 (32.9%)	51(3.2%)	211 (20.9%)
Total	139 (100%)	316 (100%)	553 (100%)	1008 (100%)

$\chi^2 = 114.5, df = 4; p \leq 0.05$

The table above shows that 75.4% of the respondents with high education indicated that they allowed spirituality to influence official decision-making all the time. This figure is more by forty eight percent than the respondents (26.6%) with low educational attainment who indicated that they allowed spirituality all the time to

influence their official decision-making. The figure is also more than respondents (25.3%) with medium educational attainment who indicated that they allowed spirituality to influence official decision-making all the time.

Hypothesis II which stated that the higher the level of education of managers, the less likely they are to import spirituality into their official decision-makings was subjected to chi-square test. The calculated chi-square value is $\chi^2 = 114.5$ at $p \leq 0.05$ and degree of freedom 4 while the critical table value is 9.489. This shows a significant difference between education of respondents and readiness to import spirituality into official decision-making. Thus, we reject the hypothesis that says that the higher the level of education of managers, the less likely they are to import spirituality into their official decision-making. We therefore conclude that the higher the education of managers, the more likely they are to import spirituality into official decision-making.

Hypothesis III:

Hi: Decision-makers who hold degrees in business studies and the social sciences are less likely to import spirituality into their decision-makings than those who hold non-business and social science degrees.

Ho: Decision-makers who hold degrees in business studies and the social sciences are not less likely to import spirituality into their decision-makings than those who hold non-business and social science degrees.

Table 28: Type of degree and how often respondents allowed spirituality to influence official decision-making

Frequency of importing spirituality	Type of Degree held		Total
	Business/Social Science Degree	Non- Business and Non-Social Science Degree	
All the time	153 (51.9%)	114 (44.2%)	267 (48.3%)
Sometimes	89 (30.2%)	85 (32.9%)	174 (31.5%)
Never	53 (18.0%)	59 (22.9%)	112 (20.2%)
Total	295 (100%)	258 (100%)	553 (100%)

$\chi^2 = 6.9, df = 2; p \leq 0.05$

For hypothesis III, type of degree held by respondents was cross-tabulated with the frequency of allowing spirituality to influence official decision-making. the table shows that 51.9% of respondents with business and social science certificates indicated that they allowed spirituality to influence official decision-making all the time. This was against 44.2% of the respondents with non-business and non-social science related degrees who indicated that they allowed spirituality to influence official decision-making all the time. On the other hand, 30.2% of the respondents with business and social science certificates in dicated that they sometimes allowed their spirituality to affect their official decision-making, while 32.9% of respondents with non-business and

non-social science certificates indicated that they allowed spirituality to affect official decisions some times. There is closeness in the views of these two groups in allowing spirituality to affect official decision-making with only 2.7% separating them. The chi-square statistic was used in testing the hypothesis. The calculated chi-square value is $\chi^2 = 6.9$ at $p \leq 0.05$ and degree of freedom 2 while the critical table value is 5.99. The test showed a significant difference ($p \leq 0.05$) existing in the readiness of the respondents with different types of degrees to allowing their spirituality to influence official decision-making. Hypothesis three implies that the decision-makers with business studies and social science certificates would import spirituality less often than those with non-business and non-social science certificates. However, the observed data showed the respondents with business and social science certificates were in fact more ready to allow spirituality to influence their official decision-making. Therefore, the hypothesis which states that decision-makers who hold degrees in business studies and the social sciences are less likely to import spirituality into their decision-making than those who hold non-business and non-social science degrees is rejected ($p \leq 0.05$).

Hypothesis IV:

H_i: Female organisational leaders in Nigeria import spirituality into their official decision-making exercises more than their male counterparts.

H₀: Female organisational leaders in Nigeria do not import spirituality into their official decision-making exercises more than their male counterparts.

Table 29: Sex of respondents and how often they allowed spirituality to influence official decision-making

Regularity of importing spirituality	Sex of Respondents		Total
	Male	Female	
All the time	520 (54.5%)	14 (26.4%)	534 (53%)
Sometimes	255 (26.7%)	8 (15.1%)	263 (26.1%)
Never	180 (18.8%)	31 (58.5%)	211 (20.9%)
Total	955 (100%)	53 (100%)	1008 (100%)

$\chi^2 = 47.7, df = 2; p \leq 0.05$

To test hypothesis four, sex of respondents was cross-tabulated with regularity of allowing spirituality to influence official decision-making. The chi-square (χ^2) test statistic was also used to determine if any relationship existed between respondents' sex and regularity of applying spirituality in official decision-making. Table 29 above showed that 54.5% of the male respondents allowed spirituality to influence official decision-making all the time. On the other hand, only 26.4% of the female respondents allowed spirituality to influence official decision-making all the time. A greater percentage of the female respondents (58.5%) indicated that they never allowed spirituality to influence official decision-making. This is against 18.8% of the male respondents who indicated that they never allowed spirituality to influence official decision-making. Comparatively, the proportion of male respondents who indicated that they allowed spirituality to influence official decision-making all the time was 28.1% more than the percentage of female respondents who indicated that they allowed spirituality to influence official decision-making all the time. The calculated chi-square value was 47.7 at $p \leq 0.05$ and degree of freedom 2, while the critical chi-square value was 5.99. The hypothesis proposed that female organisational leaders in Nigeria import spirituality into their

official decision-making exercises more than their male counterparts. However, the table showed that the reverse was the case. Therefore, the substantive hypothesis is rejected. It is therefore concluded that female organisational leaders in Nigeria do not import spirituality into their official decision-making exercises more than their male counterparts.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter is divided into three parts. Part one deals with the summary of the findings. Here all the results from the analysis of data in chapter four are summarized here. The second part is the conclusions which are the views expressed and conclusions drawn by the researcher as it concerns the findings of the study while the third part contains the recommendations by the researcher.

5.1.: Summary of Findings

1) The study found that the level of interest of decision-makers in bringing spirituality into their decision-making in formal organisations in Nigeria was quite high with more than 70% of the respondents indicating such interest. Respondents cited uncertainties in the business world today as their reason for turning to spirituality for help in decision-making.

2) Many organisational leaders perceived spirituality-based decisions as more important and more effective in yielding results than other organisational decision-making principles; hence the hypothesis which stated that organisational leaders in Nigeria perceive bureaucratic-rationality-based decisions to be more effective than those based on spirituality principles was rejected ($\chi^2 = 233.5$, $df = 2$; $p < 0.05$). Most of the FGD and IDI respondents agreed that the decisions they ever made based on spirituality were very effective in the results yielded. Their response bordered on the fact that during very challenging decision-making situations, the application of their spirituality cushioned the effects. This also helped them in avoiding taking some unethical organisational decisions.

3) It was found that there was gender effect on spirituality in decision-making among organisational leaders in Nigeria. More than 50% of the male respondents admitted that they allowed their spirituality to affect official decision-making often. This was against the

26.4% of the female respondents who indicated allowing their spirituality to affect official decision-making often, hence, the hypothesis that female organisational leaders in Nigeria import spirituality into their official decision-making exercises more often than their male counterparts was rejected ($\chi^2 = 47.7$, $df = 2$; $p < 0.05$). This finding went contrary to popular assumption that women are often more religious and emotional than men when it comes to spiritual issues.

4) On the characteristics of managers who infused spirituality in organisational decision-making, it was found out that elderly leaders and leaders with higher level of educational attainment were more eager to import spirituality into official decision-making. Decision-makers who held degrees in business studies and social sciences were not less likely to import spirituality into their decision-making than those who held non-business and social science degrees. Resulting from this, the hypothesis which stated that decision-makers who hold degrees in business studies and the social sciences were less likely to import spirituality into their decision-making than those who held non-business and social science degrees was rejected ($\chi^2 = 6.9$, $df = 2$; $p < 0.05$). The above implied that the level of education of decision-makers in organisations affected their readiness to import spirituality into official decision-making. The higher the level of education of leaders, the more likely they were to import spirituality into their official decision-makings.

5) It was discovered that a considerable number of organisational leaders were of the view that a shift from the known official decision-making principles to spirituality-based decision-making was taking place. This was seen in the over 50% of the respondents who answered yes to the question.

7) It was found that the importation of spirituality into decision-makings would be for the overall interest of the goals of organisations in Nigeria.

8) Another thing discovered from the opinions of the IDI and FGD participants was that allowing spirituality into organisations would actually improve the quality of decisions made in organisations since the decision-maker's decisions and actions would be guided by an effort to live according to his spiritual claims. Spirituality would actually influence the behaviours of the decision-maker by complementing the person's moral and ethical guidelines in life.

5.2: Conclusions

It is clear that the issue of spirituality is already a very strong part of organisations and their leaders in Nigeria today. The organisations of today and their complexities pose many problems for leaders. For high efficiency and productivity, extra managerial principles than already exist in the workplace are needed. The issue of spirituality itself is a complex one that it is difficult to prescribe the format for its application on a general bases in the organisation. Nigeria has much when the issue of spirituality is considered but the outcome of our spiritual practices has so far had little to offer. This was one of the expressions of people during the focus group discussions. With corrupt leaders and organisational heads, the issue of high spirituality expressed comes under question.

This study had seven research questions/objectives and four hypotheses that guided it. In chapter four, the findings based on 1008 questionnaire instruments, six sessions of FGD and twelve sessions of in-depth interviews were presented. The study provided data to show and affirm that the practice of importing spirituality into official decision-making in organisations is increasing. Leaders are no longer depending only on expertise and organisational rules to take the many decisions that are needed to carry the organisations forward. It was also discovered that many managers attach

importance to the issue of spirituality in the organisations, but that has not ruled out other organisational principles. The reason for the combination of principles is because of the fact that the business of dealing with human beings can be hard. They can take things for granted if unchecked.

Many leaders assessed the decisions they had ever made based on spirituality as very effective and there was gender dimension to the issue of spirituality in the organisation. The male respondents applied spirituality more than their female counterparts. There was indication from the results that people are abandoning other decision-making principles for spirituality in organisations. Lastly, many of the respondents saw a positive relationship between spirituality and decision-making in the organisations.

The above conclusions are in line with the theoretical thrusts of the study. This is the case when we consider that a significant relationship was found to exist between spirituality and the decisions that proceed out of it. The systems theory supports the idea of borrowing from surroundings and interrelatedness between parts of the system. In most cases, religion is seen as preceding spirituality and as such the organisations and people in them can benefit from religious products. On the other hand, the human relations theory supports workers' freedom to a great extent and as such leaders need to be free to do their work in such a way that they would help the organisations to work best. By this, they should be free to apply their spirituality when making important decisions.

At this point the researcher would like to conclude by suggesting areas for further studies. A study on how the application of spirituality can be made a part and parcel of organisations will greatly complement this study. When this is done, it can

help to open up better ways of exploiting the spirituality principle for the good of organisations.

5.2.1: The relevance of the theoretical framework to the study

In this study, the systems theory and the human relations theory were adopted as the theoretical frameworks for studying the phenomenon of spirituality and decision-making in organisations. The systems perspective with its emphasis on interrelationships of the social institutions sees the organisation as a system made up of interrelated parts. The presence of these parts and their relationships can be understood in the system as a whole. With the existence of the various parts, the tasks of each are coordinated to follow an order. This type of arrangement contributes to the efficient working of the organisation (Haralambos & Heald, 1980). As a result, the various parts of the system come together to form a system which constrains members of an organisation to act in certain ways in order to meet the needs of the organisation (Selznick, 1966). The systems theory supports the idea of borrowing from surroundings and interrelatedness between parts of a system. In most cases, religion is seen as preceding spirituality and as such the organisations and people in them can benefit from religious products. A study on how the application of spirituality can be made a part and parcel of organisations will greatly complement this study. The religious institution is a strong part of any social system and one of the strongest tools that can be employed to modify people's activities including their decision-making exercise. Spirituality is the hall-mark of religion. Religion provides social control functions and aids unity among members of society. From the above, the organisations and the people in them can benefit from bringing in spirituality which is not formally part of the organisational environment. This is most especially evident in finding number seven in which it was

ascertained that the presence of spirituality in decision-making would be for the overall good of the organisations. The framework is also relevant when we consider that the opinions of the IDI and FGD participants is that allowing spirituality in the organisation will actually improve the quality of decisions made in organisations since the decision-maker's decisions and actions will be guided by the decision-maker's effort to live according to his spiritual claims. Spirituality will actually influence the behaviours of the decision-maker by complementing the person's moral and ethical guidelines in life.

Again, the human relations school recommends that the management of organisations try to meet a series of needs which are common to all workers. And one of such needs is the spiritual needs of people and how decisions affect workers in the organisation. Roethlisberger and Dickson (1939) have argued that in order to maximize productivity, managers must make sure that the personal satisfaction of workers is met and only then will they be willing to cooperate. The idea here is that problems in organisations are the result of the unsatisfied needs of workers in the organisation. The combination of spirituality and the rules of the organisation will achieve a healthy work environment for the workers and organisational owners and managers alike since decisions that are made will be based on decision maker's spirituality. Decisions that affect the workers positively will lead to their being satisfied with their work. The theoretical framework is relevant to finding number five in which it was ascertained that elderly leaders and leaders with higher level of educational attainment were more eager to import spirituality into official decision-making. It was also found out from the test of hypothesis that the levels of education of decision-makers in the organisations affected their readiness to import spirituality into their. The higher the level of education of leaders, the more likely they are to import spirituality into their official

decision-makings. Findings also show that decision-makers who hold degrees in business studies and social sciences are not less likely to import spirituality into their decision-making than those who hold non-business and social science degrees from the hypothesis test.

5.2.2: Contributions to knowledge

The major contribution of this study to knowledge is revealing that there is the likelihood of formal organisation leaders shifting from the use of the former decision-making principles to infusing spirituality into official decision-making. If this becomes the case, spirituality would have become one of the leading decision-making principles that organisational leaders consider when making official decisions in organisations. This may not be unconnected with the nature of today's organisations that have become too complex and too unpredictable for leaders. The observation of a seeming shift as seen in this study to spirituality in formal organisations shows also the level to which formal organisation leaders are able to express their religious freedom and religious related practices in the workplace. This practice can as well provide resources that can help people in organisations to uncover their creative potential and practice creativity within the organisations.

The recognition of an organisational leader as spiritual can foster a sense of love and acceptance which in turn would build a sense of community that supports the work of the organisations. Issues like gender and ethnic discriminations can be done away with. This means that a less formal aspect of organisational life like spirituality can go a long way in affecting organisations positively. The work revealed that there is now interest in exploring other avenues in formal organisational management instead of

concentrating on areas thought to be either more scientific or more rational. This can be seen in the high level of interest of organisational leaders as revealed in the responses.

A shift from the former known decision-making principles to spirituality would be an indication that those who had practiced infusing spirituality into official decision-making before saw a positive relationship in it. This positive relationship may not just be on the overall profit it would bring to the organisations but also in the area of making such organisations to be seen as one that can be trusted in overall business activities.

5.3: Recommendations

Based on the information elicited from this study, the research therefore would like to make the following recommendations.

1. In view of the high level of interest expressed by respondents on binging spirituality into their decision-making in organisations and the lack of a general format for its application, the use of the spirituality principle should remain at the individual level. Individual decision-makers or leaders should determine when and when not to apply the spirituality principle in organisations.
2. Leaders or decision-makers should be clear of prejudice when applying the spirituality principle in organisation so that everyone can belong. The practice should not be for the benefit of any particular group. This is in view of the fact that organisations are in most cases peopled with members of differing religious and spiritual leanings. Managers of organisations should not expect everyone to belong to same spiritual group to benefit from their spiritual benevolence.
3. Lastly, it is the recommendation of the researcher for a reformulation of organisational management theories. The reformation will help to understand, incorporate, accommodate and promote other areas such as spirituality which

had been either rejected initially or neglected in favour of the principles seen as more scientific as raised before. When this is done, spirituality in formal organisational management will serve as a complimentary tool to other decision-making principles.

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APPENDIX I: QUESTIONNAIRE

Faculty of Social Sciences,

University of Nigeria, Nsukka.

Date-----.

Dear Respondent,

I am a postgraduate student of the above-mentioned Department and currently conducting a research on Spirituality and Decision-making in Formal Organisations in Anambra State. The research is one of the requirements for the award of Ph.D of the University of Nigeria Nsukka.

You are one of those selected as the respondents for this research through a ballot process. You are not required to give your name or any other information deemed personal. The study is purely for academic purpose and as such, the information you will give will be treated as such. Your candid participation in supplying information will contribute to the success of this study.

Thanks for your anticipated co-operation.

Yours Sincerely,

Alumona, Stephen Chukwuma
UNN/PG/Ph.D/06/40749

Instructions: - Tick [] in the space appropriate to you. You can provide more information where you deem fit.

QUESTIONNAIRE SCHEDULE

Section A: Socio-demographic information

1. Sex:

- a. Male []
- b. Female []

2. Age:

- a. 20-24 []
- b. 25-29 []
- c. 30-34 []
- d. 35-39 []
- e. 40-44 []
- f. 45-49 []
- g. 50-54 []
- h. 55 and above []

3. Marital Status:

- a. Married []
- b. Single []
- c. Divorced []

4. Religious Affiliation:

- a. Christian []
- b. Moslem []
- c. Traditional African Religion []
- d. Any other (specify) -----

5. Religious Denomination

- a. Catholic []
- b. Anglican []
- c. Pentecostal []
- d. Any other []

6. Education:

- a. First school leaving certificate []
- b. Secondary school certificate []
- c. OND/ NCE []
- d. B.Sc. / HND []
- e. M. Sc. []
- f. Ph.D. []

7. If you hold a bachelor's degree and above, please, state your discipline and area of specialization -----

8. Type of organisation:

- a. Manufacturing []
- b. Sales and marketing []
- c. General business/services []
- d. Educational []
- e. Construction []
- f. Transportation []
- g. Agriculture and Production []

9. Your position in the organisation:

- a. Managerial []
- b. High Administrative []
- c. Chief executive []
- d. Director []
- e. Proprietor []
- f. Others (specify) -----

10. Your function in the organisation: -----

Section B: Knowledge and level of spirituality in formal organisations in Nigeria

11. People in charge of formal organisations usually make decisions based on certain principles, ideologies or convictions, to your knowledge, which of the following tends to guide managers in Nigeria in making official decisions? (You can select as many as applicable to you).

- a. Scientific management principles []
- b. Rational calculation principle []
- c. Bureaucratic formality principle []
- d. Spirituality (issues of faith, belief, religious) principles []
- e. Social welfare principles []
- f. Others (Specify) -----
-
-
-

12. Have you ever taken official decisions in which you allowed your spirituality (issues of faith, beliefs or religion) to influence your organisational decisions?

- a. Yes []
- b. No []

13. How often have you allowed your spirituality to affect your decisions in your organisational decision-making?

- a. All the time []
- b. Sometimes []
- c. Never []

14. In what situations would you normally feel most compelled to allow your spirituality to influence in your decision-makings in your organisation? -----

15. In your opinion, are decisions based on a person's spirituality more or less effective than those made following the known formal organisational principles?

- | | |
|-------------------------------|---------|
| a. More effective | [] |
| b. Less effective | [] |
| c. Both are equally effective | [] |
| d. Cannot tell | [] |

Section C: Importance of spirituality based decisions over those based on formality

16. Generally, to what level do you think that the interest of organisation leaders in letting their faith professions affects their decisions has risen more than the old formal way of making decisions?

- | | |
|--------------------|---------|
| a. Very high | [] |
| b. Moderately high | [] |
| c. Small | [] |
| d. No interest | [] |

17. What would you say is your level of interest in bringing your spirituality (faith profession) into the decisions you make in the organisation?

- | | |
|--------------------|---------|
| a. Very high | [] |
| b. Moderately high | [] |

c. Small []

d. Zero []

18. In your mind, does a person's belief in a higher being help him/her when making important decisions at work?

a. To a very large extent []

b. To a moderate extent []

c. To a small extent []

d. Not at all []

19. Which do you consider to be more effective or yields better results: organisational decisions based on formal, rational principles and those based on spiritual inspirations or principles?

a. Those based on rationality []

b. Those based on spirituality []

c. Can't say []

20. Comparatively, are organisational decisions based on spirituality more common in Nigeria today than those based on the old formal ways of decision-makings?

a. To a very large extent []

b. To a moderate extent []

c. To a small extent []

d. Not at all []

Section D: Effectiveness of spirituality based decisions

21. As an organisational decision maker, what is your assessment of the effectiveness (out comes) of decisions you have made based on spirituality?

a. Very effective []

b. Moderately effective []

c. Not effective []

d. Regrettable []

22. What is your assessment of success of those decisions you ever made based on spirituality?

a. Very successful []

b. Just successful []

c. Discouraging []

Section E: Suggestions

23. To your mind, does the presence of spirituality among managers of formal organisations in Nigeria suggest any shift in official decision-making principles and process?

a. Yes, it does []

b. Not quite []

c. Not at all []

24. Organisational leaders that tend to import spirituality into their official decision-making are: -

a. Those who hold business studies certificate []

b. Those who hold social science certificate []

c. Those who hold arts certificates []

d. Those who hold natural science and technology certificates []

25. Why do you think so? -----

26. What is your recommendation with regard to the idea of allowing spirituality to affect official decisions in formal organisations? -----

27. What are your reasons for saying so? -----

Appendix II

Interview Guide

Department of Sociology and Anthropology,

Faculty of Social Sciences,

University of Nigeria, Nsukka.

Date-----

Dear Respondent,

My name is Alumona, S. C. a student of the department of Sociology and Anthropology, University of Nigeria, Nsukka. I am currently carrying out a research on the place of spirituality in formal organisational decision-making. The information that will be generated on the course of this research will help in better placing the Nigerian formal organisation in their right footing. You are one of those selected for interview because we feel that your opinion will help in bringing about industrial peace in Nigeria.

I wish to assure you that all the information you will give in the course of this interview will remain confidential and will be used for academic purposes only. The tape recording we are going to have is not meant to store the information you will give for any other reason other than academic. I also wish to let you know that the interview will not last for more than fifteen minutes except where you so sanction.

Interview guide

- Topic 1: Level of interest of decision-makers on bringing spirituality into their decisions in the organisation
- Topic 2: Enactment of workplace spirituality
- Topic 3: Leaders' perception of decisions based on spirituality
- Topic 4: Characteristics of managers who import spirituality
- Topic 5: Implications of spirituality in the workplace
- Topic 6: Suggestions

Demographics of the Interviewees

Sex í .

Age bracket í .

Title/position í ..

Marital status í ..

Religious affiliation í

Educational qualification í í í í í í í í í í í í í í í í í í í

í í í í í í í í í í Endí í í í í í í í .

Thank you very much for granting this interview and helping this academic exercise.

Appendix III

Focus Group Discussion Guide (FGD) for both Male and Female Groups

1. Knowledge and level of spirituality in formal organisations
2. Factors that usually guide the decision-makings of people in charge of formal organisations
3. Importance of spirituality based decisions over those based on rationality
4. Effectiveness of spirituality based decisions
5. Opinions on the application of spirituality in formal organisational decision-making

í í í í í í í í í Endí í í í í í í .

Appendix IV

List of some private and public organisations in Anambra State

S/No	Awka
1.	K K Construction Company Awka *
2.	Tourist Gardens Hotels, Awka*
3.	Government Printing Press, Awka*
4.	Joez group *
5.	Pax Group, Awka*
6.	Paul University, Awka*
7.	Awka Micro Finance Bank*
8.	Whiteview Hotels, Awka*
9.	National population commission, Awka*
10.	Central Police Station, Awka*
11.	Vi-Chuks Metal Construction Company, Awka*
12.	Hebron Stock Trend
13.	Palos Verdy Hotel*
14.	Solex Technologies Ltd
15.	Niger Optical Services Ltd*
16.	Sunflower Company Ltd*
17.	Zontal Fobis (W.A.) Ltd*
18.	Glanson Laboratories, Awka
19.	Millennium Company*
20.	Juhel Pharmaceutical Ltd
21.	Phina Paint Ltd*
22.	Pherenzy Gas Ltd
23.	Pokobros Ltd*
24.	Ausco Farms Ltd
25.	Adig Plastics*
26.	Bescon
27.	Phino Plast*
28.	Winco Foam*
29.	Lento Aluminium
30.	Muoka Foam
31.	Marketing Company of Anambra State*
32.	Anambra Printing and Publishing Company*
33.	Gause Pharmaceutical Company
34.	Aroma Farms
35.	Georgie Chemists
36.	Blessed Goodwill Bakery*
37.	Colbon Foto Lab. *
38.	NIPOST, Awka*

39.	First Bank*
40.	Sunny Best Electronicsa
41.	Samco Shopping Plaza*
42.	Whiz Products (W. A.) Ltd*
43.	Union Bank
44.	Macity Chemical Inds. Awka
45.	National TeachersøInstitute, (NTI) Awka*
46.	Omenka NASSI Awka FMCs Ltd
47.	Shepherdø Bush Company
48.	Unity Bank
49.	Wina Curves Ltd*
50.	Nwabele Fishery Company*
51.	Eastern Mass Transit Ltd*
52.	UBA. Awka*
53.	Akajiaku NASSI FMCs
54.	Ejikeme Farms Ltd*
55.	Adaeze Tailoring Complex
56.	Fidelity*
57.	Ojogwu NASSI FMCs Ltd
58.	Emvics Farms
59.	E. N. Obidigwe Inds. Ltd*
60.	Our State Bakery Ind.
61.	Oceanic Bank, Awka*
62.	Akaigwe FMCs Ltd
63.	Amaka Ventures
64.	Akajiaku NASSI FMCs
65.	Ozalla Plastic Enterprises Ltd*
66.	Stanbic IBTC, Bank, Awka
67.	Technoflex Co. Ltd
68.	Omatha Automotive Products Ltd
69.	Astra Metal Inds. Ltd
70.	Zenith Bank, Awka
71.	Global Concretes (W. A.) Ltd
72.	Hyondae Foto Lab, Awka
73.	Awka Chamber of Commerce
74.	Trinity Planners, Awka*
75.	Nigerian Enamel Ware Co. PLC
76.	General Cotton Mill*
77.	Dozy Industries Ltd*
78.	Kate Cosmetics Ltd
79.	Life Breweries Ltd*
80.	Rex Distillers Ltd*
81.	Inland Doors Aluminium Ltd
82.	Crunchis Fast Food Ltd*
83.	Nigerian Mineral Waters, Ltd. Awka*

84.	Nigerian Stock Exchange Awka
85.	Happy Bite Fast Foods Ltd
86.	Cashville Investments and Securities Ltd*
87.	Nigerian Bottling Company PLC
88.	Summit Investments and Securities Ltd*
89.	Nigeria Securities and Exchange Commission
90.	Value Line Investment ltd
91.	Bolingo Hotels, Awka*
92.	Premier Breweries PLC
93.	Ezeco Foto Lab
94.	Emos Best Industries Ltd*
95.	Ekwenibe Group of Companies
96.	Gongoni Industries Ltd*
97.	Poly Foam
98.	Landstar Computers Ltd
99.	Charles Nobleman integrated Agency
100.	Base 5 Communications, Printing and Publishing Company
101.	Landstar Computers Ltd*
102.	A. C. Okoli Stores
103.	Amaco Industries Ltd*
104.	Byco Pharmaceutical and Chemical Ind. Ltd
105.	Ezenwa Plastic Ind. Ltd
106.	Ehae Adrindo Nig. Ltd
107.	A. W. Ejeagwusi and Sons
108.	Duemar hemicals Ltd
109.	Denson Paper Mills Ltd
110.	United Biochemical Inds. Ltd
111.	Zumba Paints Nig. Ltd
112.	Maco Chemicals
113.	G. M. O Rubber Products Ltd*
114.	Jacson Inds. Ltd
115.	Mandas paints Inds. Ltd
116.	Confidence Products and Services*
117.	Martha Inds. Nig. Ltd
118.	Rico Pharms. Nig. Ltd*
119.	Pegofor Inds. Ltd
120.	Makson Chemicals Nig. Ltd
121.	Ekene Dili Chukwu Steel Structures Ltd
122.	Obike Inds. Nig. Ltd*
123.	Boniface O. Onyerir and Co
124.	Lucky Star Inds. Ltd
125.	Dozzy Plastics Inds. Ltd*
126.	Brello Nigeria
127.	Sylver Concrete Inds. Nig. Ltd
128.	Sameco Integrated

129.	Sa-Nwinco Inds. Nig. Ltd
130.	Geoelis cables Ltd
131.	EUCO Inds. Ltd
132.	Estco inds. Ltdd*
133.	Bengel Products Ltd
134.	Can Inds (W. A.) Ltd
135.	Bekka International Co. Ltd*
136.	Zevis Pharmaceuticals Ltd
137.	Savannah and Chemical Ind. Ltd
138.	Superb Footwears Ind. Ltd
139.	Ugochukwu Chemical Ind. Ltd*
140.	Sambros Industries Ltd
141.	Niger Chemicals Ltd
142.	Scalic Industries Nig. Ltd
143.	Ascent Drugs Company Ltd
144.	Vinas Inds. Ltd
145.	Adswitch PLC*
146.	Petrogas Ltd
147.	R. Amobi Mfg. Co. Ltd
148.	Izu Industries Ltd
149.	Souther Atlantic Agric Allied Ind. Ltd*
150.	Kates Associated Inds. Ltd
151.	Phina Paints Inds.Ltd
152.	Rojenica Nig. Ltd
153.	Africana-Fep Publishers Ltd
154.	Gasfa Industries Nig. Ltd
155.	Group Enterprises (Nig). Ltd
156.	Mercury Foam Inds. Nig. Ltd*
157.	Pesaco Chemical Inds. Ltd
158.	Geff Inds. And Co. ltd
159.	Ramada International Ltd, Awka
160.	Austin Chemicals Ltd
161.	Niger Automotive Ind. Ltd
162.	Niger Paper Industries Nig. Ltd*
163.	Okpoko Enterprises
164.	Awka Aluminium Mfg. Co. Ltd
165.	Alpha Paper Mills Ltd
166.	Pokobros Foods and Chemical Ind. Ltd
167.	Nakpo Plastics Containers Ltd
168.	G.N.O. Steel Inds. Ltd*
169.	Life Breweries Depot, Awka
170.	Zubee international Co. Ltd
171.	Nigeria Mineral Water Ltd
172.	Tempo Mills Ltd
173.	Beta Cosmetics Mfg. Co. Ltd*

174.	Ano Plastics and Metal Ind. Ltd*
175.	Charitek Fotos
176.	Jimex Industries Nig. Ltd
177.	John White Inds. Ltd
178.	Sampson and Mbaebies ind. Nig. Ltd
179.	Greatland Inds. Ltd*
180.	G.O.D. Brothers Co. Ltd
181.	Metrolite Group
182.	Ulasi Agro Resources Ltd
183.	OCE Filters Manufacturing Inds. Ltd*
184.	Sambros Inds. Ltd
185.	Fidel United Inds. Co. Ltd
186.	Alf-Williams Industries Ltd
187.	Edison Auto. Inds. Ltd
188.	Promotex Industrial and Chemical Co. Ltd
189.	Best Total Industries Ltd
190.	Munich Inds. Ltd
191.	St. Marvø Industrial Complex Ltd
192.	Kotec Inds. Co. Ltd
193.	Ogenna Rice Mills Ltd
194.	Union Auto Parts Mfg Co. Ltd*
195.	Resources improvement and Mfg.Co. ltd
196.	Godwin-Kris Inds. Ltd*
197.	AHOCOL, Awka
198.	Sinaco Inds. Ltd
199.	A-Z Petrochemicals Ind. Ltd
200.	Louis Carter Inds. Ltd
201.	Danny Holdings Ltd
202.	Maggy Ventures Ltd
203.	Anambra Vegetable Oil
204.	Martin Inds. Ltd
205.	Monic Ventures Ltd*
206.	Agna Ebele Poultry Farms
207.	Aniagbaoso and Sons Business Ventures
208.	Peno Farms
209.	Palmes Agencies
210.	PMS Electrical Mfg. (Nig) Ltd
211.	Odoh Holdings Ltd
212.	Cutix Cable and Wire PLC
213.	Eze Olu NASSI Co-operative Society
214.	Coscharis Nigeria Ltd
215.	Kings Palace Hotels
216.	Sunshine Paint
217.	Ogbuawa Group
218.	Rock Block Industry

219.	Toladex Nig. Ltd
220.	D Glamour Technical Industry
221.	Destiny Block Industry
222.	Mikky Computers Limited
223.	Emyney Industries Limited
224.	Megadoze Farms and Industries Limited
225.	Jude Industry Limited
226.	Solar King Industries (Chemicals)
227.	Dan Agro Industries
228.	Millennium Plastic Industries Limited
229.	Head of God Barbing
230.	Sunflower International Trading Company Limited
231.	Able God Plastics
232.	Theo Investments Nigeria
233.	Doris Foam and Plastics Nigeria
234.	Amarachi Hospital and Maternity
235.	Adig Plastics
236.	Global Concepts W.A. Limited
237.	Great Stone Technologies
238.	Livingstone Industries
239.	Chigozie Electrical Company
240.	Apple System Computers
241.	Okonkwo Churchill Information Technology
242.	BOCAJ Konsult
243.	Bezer Engineering Limited
244.	Charleson Industrial Supply
245.	Eze Gases and Technical Tools
246.	Nigerian Elegance Models
247.	GMO. Group
248.	Awka South Local Government
249.	Nigerian Prisons
250.	West African Examinations Council
251.	Nigerian Red Cross, Amaobia
252.	Nigeria Road Safety Commission
253.	Motor Licensing Office
254.	Portland Paint Awka
255.	Juhel Pharmaceuticals
256.	Oasis Plastics Limited
257.	Odin Metal and Plastics
258.	Ok Plastics Limited
259.	Olu Foam and Plastics Limited
260.	Olympic Plastics Limited
261.	Ozalla Plastics Enterprises Limited
262.	Olympic Milling Industry Limited
263.	Igwebuike Grammar School, Awka

264.	Saint John of God Secondary School, Awka
265.	Nigerian Telecommunication
266.	Girls Secondary School, Awka
267.	Udeozo Primary School, Awka
268.	Jesus is Lord Super Market
269.	National Population Commission, Awka
270.	Aroma Farms Limited
271.	Anambra State Water Corporation
272.	First Bank, Awka
273.	First City Monument Bank, Awka
274.	Diamond Bank, Awka
275.	Petra Academy, Awka
276.	Delight Nursery School
277.	Young Hart Nursery
278.	Giant Intelligence Model School
279.	Royal Kids Model School
280.	Brain Builder Group
281.	St. Paul Nursery
282.	St. Paul Primary
283.	Favour of God Nursery
284.	Dely Neddy Prime Nursery
285.	Elshadai Nursery school
286.	Chosen Seed Montessori school
287.	Blue Print Academy
288.	Exellent Academy
289.	Our Lord Saves Modern School
290.	Unique Mothers International School
291.	Kabe College
292.	All Saints Nursery School
293.	Kabe Nursery School
294.	Divine Academy
295.	Christ the King School
296.	Trinity Nursery School
297.	St. Joseph Nursery School
298.	Pnet Infotech Systems, Suite 40, Patifin Plaza, Enugu-Awka Expressway, Awka. Anambra State, Awka, Anambra
299.	Aprior Nigeria Limited, 14, Anene Street Odoka Housing Estate, Awka South, Awka, Anambra
300.	Joydims Investment Limited, 246, Arooma Junction, Awka South, Awka, Anambra
301.	MACWILCY GLOBAL COMPANY LTD, Amaeyi, Awka, Anambra
302.	ARM Pension Managers Limited, 4, Zik Avenue, Awka, Anambra
303.	Bichan Pharmaceuticals Ltd., 208 Ziks Avenue Awka, Anambra State , Awka, Anambra
304.	Nawfia Technologies Limited, Suite #2, 404 Road Shopping Plaza 4th Avenue,

	P.O. Box 5191. FESTAC Town, Lagos Nigeria, Awka, Lagos
305.	Anyaebulam Msc Limited, 4, Father Arazu Close, Awka South, Awka, Anambra
306.	Archiprof Consults, 5, Nwosu Street, Awka South, Awka, Anambra
307.	Billion Dollar Brotherhood, Plot 16, Ngozika Housing Estate, Awka South, Awka, Anambra
308.	Chamy Capital and Investment Company Limited, 204, Zik's Avenue, Awka South, Awka, Anambra
309.	Crescent Environmental Services Limited, 1, Nri Crescent Iyiag Housing Estate, Awka North, Awka, Anambra
310.	Crest Specialist Hospital, Awka South, Awka, Anambra
311.	Crest Hospital, 20, Enwana Street, Awka South, Awka, Anambra
312.	Dancel Nigeria Enterprises, Umuokpu, Awka South, Awka, Anambra
313.	Dontee Beauty Palace, 26, Emma Nnaemeka Street, Awka South, Awka, Anambra
314.	Ic and M, 6, Ike Bube Street, Awka North, Awka, Anambra
315.	Johnsilver Technology Limited, Bantu Plaza Ifite Road, Awka South, Awka, Anambra
316.	June Trust Limited, Okwuego Street Udoka Estaste, Awka South, Awka, Anambra
317.	Mondylas Arts, 28, Azikwe Avenue, Awka South, Awka, Anambra
318.	Nagorom Business Associates, Shop 1& 3, Line E Odera Shopping Complex, Arthur Eze Avenue, Awka South, Awka, Anambra
319.	Nba Global, 338, Zik Avenue, Awka South, Awka, Anambra
320.	Obiano Furniture, Y Junction, Okpuno, Awka South, Awka, Anambra
321.	Odinigwe Veronica Ogechukwu, 1, Ezimezi Street, Awka South, Awka, Anambra
322.	Ogif Company Nigeria Limited, 59, Obio Okori Avenue, Awka South, Awka, Anambra
323.	Okwyno Electrical, 330, Zik Avenue, Awka South, Awka, Anambra
324.	Opensource Ict And Resource Limited, 10 2nd Floor, Arthur Eze Avenue, Awka South, Awka, Anambra
325.	Rock Foundation Hospital, 5, Igwebuike Road, Awka North, Awka, Anambra
326.	Royale Funerals, Shop 20, CMO Shopping Complex Reginal Ceali Road, Awka South, Awka, Anambra
327.	Samjoe Interiors Limited, 62, Saint Mary Lock Up Shops, Arthur Eze Avenue, Awka South, Awka, Anambra
328.	Sixtustechnologies Concepts, 59, Zik's Avenue, Awka South, Awka, Anambra
329.	Slimsaint and Friends, 15, Amikwo Road, Anambra East, Awka, Anambra
330.	Studymasters International, 5, Aroma Area, Awka South, Awka, Anambra
331.	Vox Engineering Limited, 12, Odogwu Awka Close, Awka South, Awka, Anambra
332.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Awka South, Awka, Anambra
333.	Dumgadise Group, Arthur Eze avenue, awka, Awka, Anambra
334.	Jaavf Edwod And Partners Limited, 53, Maduka Street, Awka South, Awka, Anambra

335.	THREEFACE VENTURES, no 34 zik avenue amawbia awka, Awka, Anambra
336.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Awka South, Awka, Anambra
337.	Emmnons Computers, Unizik Junction, Awka South, Awka, Anambra
338.	Great Stone Technologies, 6, Mission Road, Awka South, Awka, Anambra
339.	Jag Bureau de Change Limited., Trans-Aloma Plaza, KM 5, Awka/Enugu Expressway, Awka, Anambra
340.	Igbo Organisation of New England,Inc, Nigeria Contact - Spartan Studio Building, Opp Unizik JCT, Enugu-Awka Highway, Awka, Anambra
341.	Nnamdi Azikiwe University, Awka, Awka, Anambra
342.	Youth Development & Enlightenment Initiative, Lamb of God Plaza Aroma Junction, 2nd Floor, Awka, Anambra
343.	QUEENS SUITES AWKA, Iyiagu estate, Awka, Anambra
344.	Adams Agro & Allied Co., 251 Agbani Rd., Awka
345.	Anambra Broadcasting Service, Enugu/Awka Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Awka, Anambra
346.	BEEMAN INTEGRATED SERVICES, 261 Nnamdi Azikwe Avenue, Awka, Anambra
347.	Emmanuel & Ross Constr. Ltd., 102, Enugu Rd., Awka
348.	Foregcode Builders & Gen. March., 50, Enugu Rd., Awka
349.	NNAMDI AZIKWE UNIVERSITY, P.M.B 5025, Awka, Anambra
350.	Okwy Tech. Eng. Co., 227, Enugu Rd., Awka
351.	Ozalla Plastics Enterprises Ltd, Plot 253, Awka Ind. Estate, Awka, Anambra
352.	QUEENS SUITES, Iyiagu estate, Awka, Anambra
353.	Transport Corp., 53 Okpandu Str., Umuayom,, Awka, Anambra
354.	ULTIMATE GRAPHIC AND PRINTING, 22 ken okoli Street Awka, Awka, Anambra
355.	XMAC COMMUNICATIONS, 213 Ziks avenue, Awka, Anambra
356.	Adazi-Ani Microfinance Bank Limited., Awka Road, Awka, Anambra
357.	FAITHFULLS PHARMACY, 39, regina caeli hospital road, Awka, Anambra
358.	Felly-Keme Pharmacy, 285, Zik Avenue, Awka, Anambra
359.	FIRST BANK NIGERIA PLC (CASH POINT AWKA BRANCH, 6, AZIKWE AVENUE, Awka, Anambra
360.	Georgie Chemist, 69, Ziks Avenue, Awka, Anambra
361.	INTERSTATE FINANCE & INV. CO.LTD, 39, New Achala Rd, Awka, Anambra State, Awka, Anambra
362.	JALUCHI AGRO IND.LTD, Agu Awka Industrial Layout Awka Anambra State, Awka, Anambra
363.	Madonna Hospital, 2 Emma Nnaemeka Street, Awka, Anambra
364.	Pediscom, 118 Ziks Avenue, Awka, Anambra
365.	Pronto Pharmacy, 195, Zik's Avenue, Awka, Anambra
366.	Tes Stores, 114 Ziks Avenue, Awka, Anambra
367.	Tofamid Pharmacy, 315, Zik's Avenue, Awka, Anambra
368.	Deuces Entertainment, Awka
369.	Champion Breweries, PLC
370.	Oliswarren Group Ltd

371.	Energy Power Systems
372.	Onyenekwe art and stationary store, 12 new market road, Awka, Anambra
373.	BABA MART NIGERIA LTD, 73 Limca Road, Awka, Anambra
374.	Stammy Global Resources Nig Ltd., 96 Awka Road, Awka, Anambra
375.	Igboamaka Productions, 40, Upper Saint John's Street, Upper Iweka, Awka South, Awka, Anambra
376.	Toronto Hospital, 2 Upper Niger Bridge Road, Awka, Anambra
377.	Akagod Film Limited, G/2608, Electronics International Market Onisha, Ogbaru, Awka, Anambra
378.	Antec Diagnostic Limited, E280, Bridge Head Market, Awka South, Awka, Anambra
379.	Standard Base Soccer Academy, 41, New Market Road, Awka North, Awka, Anambra
380.	Best choice communications, Emeka ofor plaza, Awka, Anambra
381.	Futurewell Group, 103 Iweka Road Awka Anambra State Nigeria, Awka, Anambra
382.	Paxs Pharmacy, 80, Awka Road, Awka, Anambra
383.	A1 Stammy Global Resource Ltd, 96 Awka Road Awka, Awka, Anambra
384.	GREAT MOVIES INDUSTRIES LTD, 51 IWEKA ROAD, Awka, Anambra
385.	Abioko Group of Companies, 25, Bida Road, Awka South, Awka, Anambra
386.	Access Resources Investment Company Limited, 19, Onwudiwe Street, Odakpor, Awka South, Awka, Anambra
387.	Afrimatech Construction Company, 25B, Anionwu Street, Awka North, Awka, Anambra
388.	Alfatex International Services Limited, 4, Agbu Ogbuefi Street, Awka North, Awka, Anambra
389.	Amarco Investment Nigeria Limited, C125, C125, Head Market, Ajeromi-Ifelodun, Awka
390.	Anchok Trading Company, 59, Limca Road, Awka North, Awka, Anambra
391.	Anthony Amarachukwu Iwuala And Company, 2C, Sokoto Road, Awka South, Awka, Anambra
392.	Aritex Aluminium, 49, Awka Road, Anambra East, Awka, Anambra
393.	Asamma Foods & Beverages Limited, Km 10, Awka-Owerri Express Way, Oba, Idemili North L.G.A., Awka, Anambra
394.	Bon Gyke Agro Centre, 1A, Sokoto Road, Awka North, Awka, Anambra
395.	Charles Nonny Nigeria Limited, 2, Enugu Agedede, Awka South, Awka, Anambra
396.	Chi Best Communications, 3, New Market Road Emeka Offor Plaza, Awka North, Awka, Anambra
397.	Decent Magazine, 7, Old Cementary Road, Awka South, Awka, Anambra
398.	Divine Foundation Limited, 36, Iweka Road, Awka South, Awka, Anambra
399.	Dolf Lima Investment Nigeria Limited, E27/28, Bridge Head Market, Awka South, Awka, Anambra
400.	Dovechris And Company Nigeria, 42, Awka Street, Awka South, Awka, Anambra
401.	Easynet Communication Network, 1, Venn North Street, Awka North, Awka, Anambra

402.	Elffcon Nigeria Limited, Km 2, Awka Enugu Express Way, Awka North, Awka, Anambra
403.	Emens International Nigeria, G15, Bridge Head Market, Awka South, Awka, Anambra
404.	Enugo Company, Head Bridge Market, Anambra East, Awka, Anambra
405.	First Prince Creation Limited, G/2620, Electro Mart Shopping Complex, Awka, Anambra
406.	Franco Chemical Entreprises, Shopping 12, City Of Love shopping complex plaza, Idemili South, Awka, Anambra
407.	Freedom Matters, St Gabriel Plaza Main Market, Anambra East, Awka, Anambra
408.	Gabby Cee Investment Nigeria, 17C, Shop 40C, Madueke Plaza, Ochanga Market, Awka North, Awka, Anambra
409.	Jerrysonic Electrical Limited, 2404, F Line, Electronics International Market, Idemili North, Awka, Anambra
410.	Kings Nigeria Enterprises, A9/6, Atani Road, Ogbaru, Awka, Anambra
411.	King Victor Global Concepts Limited, 96, Iweka Road, Awka South, Awka, Anambra
412.	Kkz Aluminium Company, 2, Nchekwube Street, Anambra East, Awka, Anambra
413.	Leonec Global Services Limited, 29, Ogboli Road, Awka North, Awka, Anambra
414.	Lic Chidieo Group Of Company, Shop 17A, Petrogas Co. Ltd, Along Awka-Asaba Expressway, Awka North, Awka, Anambra
415.	M C Ilondu and Company, 66, Old Market Road, Awka North, Awka, Anambra
416.	N Chris Nigeria Limited, Shop C/1227, Electronics International Market, Ogbaru, Awka, Anambra
417.	Nexill World Scientific Company, E/1st Line Head Market, Awka South, Awka, Anambra
418.	Royal Crown Printing Press, Plot 14/14, Ojukwu Street, Oko, Aguata, Awka, Anambra
419.	Simon and J Technical Limited, 1, Olisa Road/Osuma Street, Awka North, Awka, Anambra
420.	Social Movies Limited, 32, Electromart Market, Ogbaru, Awka, Anambra
421.	Sound Plaster Product Limited, 36, Iweka Road, Awka North, Awka, Anambra
422.	Stonegold Productions Limited, G28, Electronic Market, Ogbaru, Awka, Anambra
423.	TFnet, Awka
424.	Theodonas Resources, 3, School Road, New Heaven, Orsu, Awka
425.	Victory Catering Services, 8, Ojoto Street Mcc, Awka North, Awka, Anambra
426.	X-Press Resources Trading Company, Saint Stephens Road, Awka North, Awka, Anambra
427.	Industrial and General Insurance (IGI), 83 Old Market Road, Awka, Anambra
428.	Nigerian Stockbrokers Limited, 49, New Market Road, Awka, Anambra
429.	Pokobros Foods & Chemical Industries Limited, 4 Pokobros Ind Ave. off Atani Road, Awka, Anambra

430.	PINNACLE HOUSE INT.LTD, Opp. Lopa Energy Company Ltd, Hillview Estate Junc. Nkwelle-Ezunaka, Anambra State, Awka, Anambra
431.	Communication Trends Nigeria Limited (CTL TV), 4 Oguta Road, Awka
432.	Edysyl Bookshops Limited, 1st Floor, 25, Awka Road, Near Mandilas, Awka, Anambra
433.	Fareast Mercantile Company Limited, 26/27, Factory Road, East Niger Industrial Layout, Awka, Anambra
434.	Grunz Link Limited, 21 Enugu Road, Awka
435.	Hallmark Assurance Co Ltd, 33, New Market Street, Awka, Anambra
436.	Industrial Diagnostic Cent, 93 Ogbo Ave. Woliwo L/out, Awka, Anambra
437.	Life Breweries Co. Ltd, 87/97, Port Harcourt Road, PO Box 5417 Awka, Awka, Anambra
438.	Purechem Manufacturing Ltd., 5 Jordan Street, Fegge, Awka, Anambra
439.	Sims Nigeria Limited, 1831, Electronic International Market, Electronic, , Awka
440.	Strategic Time Fish Farm Ltd, 1/10, Gaius Close, Off Awka Owerri Road, Mkpikpa, Awka, Anambra
441.	National Drug Abuse Control Committee Nigeria, 33 Nsugbe Road, Building: NDLEA House, Awka, Anambra
442.	Zoom Mobile, 25 Ezinifitte Street, by MCC Junction, Awka, Anambra
443.	E Olisa Egbuna and Company, 1, Ogboli Road, Awka North, Awka, Anambra
444.	Suocco Nigeria limited, zone2 Block B, no.9&10 Electrical dealers international market, Obosi, Awka, Anambra
445.	Nigerian Mineral Waters Industries Ltd, 1, Limca Road, Awka, Anambra
446.	K.C Ijeway Limited, 29 Louis Mbanefo Street, Zik Avenue, Awka, Anambra, Awka, Anambra
447.	Angelique Ivory Limited, 85, Ezeiweka Street Awada Lay Out, Idemili North, Awka, Anambra
448.	Atuchukwu Bejona, 25 Haruna Street, Main Mk, Awka, Anambra
449.	Brightfidence Ventures, 154, Awka Road, Awka South, Awka, Anambra
450.	Celek Resource Nigeria Limited, 35, Awka Owerri Road, Ogbaru, Awka, Anambra
451.	Charlco Foam Industrial Nigeria Limited, 14, Ojoto Street, Odume LAYout, Aguata, Awka, Anambra
452.	Envoy Oil Industries Ltd, 1 Ekwuluobia Street/120 Upper Iweka Road, P.O. Box 13465, Awka
453.	Green Global Service, 9, New Cemetary Road, Awka North, Awka, Anambra
454.	Grunz Link Nig Ltd, 20 Enugu Road, Awka, Anambra
455.	Jenoil Bureau de Change Limited., 12, William Street, Awka, Anambra
456.	Megalith (West Africa) Limited, 15 Ogbuli-Nwawulu Street, Awka
457.	Radof Household Product, A 65/66 Bridge Head Market, Awka, Anambra
458.	Real Dream Computer, Ezenwa Road, Awka North, Awka, Anambra
459.	S O P Okeke and Compamny, 62A, New Market Road, Awka North, Awka, Anambra
460.	Unicorn Spices Industries Limited, 19/6B, Central Avenue, Housesing Estate, Awka North, Awka, Anambra
461.	WHITEVIEW HOTELS & TOWERS, Ifite-Unizik Road Opp Commisioners'

	Quarters, Awka, Anambra
462.	Young@Heart Beddings & Accessoriesco., 16, Olowu Anatogu, Awka North, Awka, Anambra
463.	MTN Nigeria, 75, Old Market Road, Awka, Anambra
464.	Access Telecomm., 96 Awka Rd., Awka
465.	Adgozo Limited, 5 O'Conor Street, Awka
466.	Africana-First (Nig.) Ltd, Africana First Drive, Limca Road, Awka, Anambra
467.	A. IGWE & SONS LTD , 49, Afubera Street, Menax, Awka, Anambra
468.	Akuoma Commu. Bank Nig., 14, New Mkt. Rd., Awka
469.	Alfaspade Builders Nig., 17, Iweka Rd, Awka
470.	Aluke International Company Ltd., 43, Iweka Road, , Awka, Anambra
471.	Anambra Co-Op Petro., 8 Niger Brg. Approach, Awka
472.	Anayo Chukwu Transport Co., 64, St. John St., Awka, Anambra
473.	Ano Plastic & Metal Industries Nigeria Ltd, Km 7, Osha-Owerri Road, Awka, Anambra
474.	Anolac Ind. Ltd., Factory Office: Toll Gate, Awka Enugu E/Way, Awka
475.	Anosike Buildg Co. Nig. Ltd., 13B Oguta Rd., Odakpu, Box 659, Awka
476.	Associated Aluminium Ind. Ltd., 6, Niger Bridge Rd., Box 865, Awka
477.	A-Z Gas Plant Limited, 43, Awka Road, Awka
478.	Bankson Bureau de Change Limited., 23A, New Market Road, Awka, Anambra
479.	B.B.C, 72-74, Iweka Road, Awka, Anambra
480.	B.C. Ifegbo & Associates Ltd., 25, New Market Road, , Awka, Anambra
481.	Bekko Int. Ltd., 1, Chief Dan Megnetor, Ind. Est., Niikola L.G.A., Box 4942, Awka
482.	Benjamco Aluminium Products Ltd., 38, Oguta Rd., Awka, Anambra
483.	BEST WAY GROUP OF COMPANY, 2 Olo Street, Omagba, Phase I, Opp Enugu Park, Awka-Enugu Expressway, P.O. Box 2124, Awka
484.	Bolkken Inter. Trade Ltd., Km. 4, Awka/Owerri Rd., Awka
485.	BOLINGO HOTEL, 74-78, Zik Avenue, PO Box 161, Awka, Anambra, Awka
486.	BOLINGO HOTELS LTD, 74/76 Zik's Avenue, Awka, Anambra
487.	Bonneliz Ltd., 8, Enugu Rd., PMB 1773, Awka
488.	Bu-Chukwu Group Of Co., H.O: 107 Upper Iweka, Rd., Anambra Anambra, Awka
489.	Gen. P/office,, Awka, Anambra
490.	CALTEC LIMITED, 26 Akwa Road(opp Guinness Eye Hospital) Inland Town, Awka, Anambra
491.	Central Water Transport Co. Limited, 49, N/Market, Road, Awka, Anambra
492.	Centre Point Investments Ltd., SGBN Building, 45, New Market Road, Awka, Anambra
493.	CENTRAL HOTELS LTD, 3A Machie lane Upper New Market Road, Awka, Anambra
494.	Chanrion Steel Inds, Along Gen. Cotton, Awka, Anambra
495.	Chiegboka J. O. & Co. Awka
496.	Chinawuluji Constr. Co. Awka
497.	Chix Mart Constr. Co. Nig. Ltd., 11, Nzegwe Ave., Awka Rd., Box 172, Awka

498.	Chuks Auto-Supply, 281, Nkwo Mkt., Awka
499.	Chukwuma Constr. Co., 38, Okosi Rd., Awka
500.	Cleyside & Bros. Art Works, 1, Iboku St., Awka
501.	Cono Travel Agency Nig. Ltd., 9 Ozala Rd., Awka, Anambra
502.	Dalex Bureau de Change Limited., 25, Bida Road, Awka, Anambra
503.	Dan Electrical Trade Mar, 21 Moore St., Awka, Anambra
504.	De-Canon Investment Limited, (4th Floor), 107, Upper New Market Road, Awka, Anambra
505.	De Law View Communications Ltd, Oshimili House, 41, Iweka Road, Awka, Anambra
506.	Diamond Building Products Ltd., Achike Hse 38 Oguta Rd. Box 2442, Awka, Anambra
507.	Dike & Sons Bookshop., 34, New Mkt. Rd., P.M.B 235, Awka
508.	Dimentions Bldgs. Project, Awka
509.	DOLPHIN GATE HOTELS, 80 Verna Road South, Awka, Anambra
510.	Dozzy Oil and Gas Company Limited, Plot 1 N/62 Niger Bridge Head Industrial Layout, Awka
511.	Eastward Bureau de Change Limited Awka
512.	Orbit Hotel & Conference Centre, Awka, Anambra
513.	Easy-Trade Bureau de Change Limited., Suite A24 - A221, NIMEX Plaza, 2, New Market Road, Awka, Anambra
514.	E.D.C Steel Struct. Ltd, Awada, Awka, Anambra
515.	E Ekesons Bros Nigeria Limited, E Ekeson's & Bros Park, Awka, Anambra
516.	Ekene Dili Chukwu, 1, Ilodibe Road, Area: Awada Layout, Awka, Anambra
517.	Elites, 105, Upper New market Road, Awka, Anambra
518.	Ezeanata & Sons Book-shop, Awka
519.	Ezenwa Plastic Industries Nigeria Ltd, 85, Amobi Street, Awka, Anambra
520.	Fabrotech Alum.. 170 Ogufa Rd., Awka
521.	F & E Bureau de Change Limited., Shop S, 3/2, Main Market, Awka, Anambra
522.	First Bank of Nigeria Plc, 1 Nkuruma/Port Harcourt Road, Awka
523.	First Bank of Nigeria Plc, 16, Williams street, Awka
524.	First Bank of Nigeria Plc, 19, New Market Road, Awka
525.	First Bank of Nigeria Plc, 40, Iweka Road, Awka
526.	First Bank of Nigeria Plc. 6 Nwobodo Avenue, Awka
527.	Food Div. of U A C Nig. Ltd. Awka
528.	Foundation Electrical Contrs, 71 Old Mkt. Rd., Awka, Anambra
529.	Gabros Transport Enter., 74 Awka Rd., Awka, Anambra
530.	G.E. Ezeuko & Co Chambers. 71A, Old Market Road, Awka, Anambra
531.	Genesis Travel & Tour Ltd., 1 Kano St., Awka, Anambra
532.	Genual Cotton Mills Ltd., Niger Head Brg. Ind. L/O PMB 1601, Awka
533.	General Securities & Finance Company Limited, 75, Old Market Road, Awka, Anambra
534.	Glory Land Bureau de Change Limited, Awka
535.	G. M. O. Farms Limited, 38/40, Atani Road, Awka, Anambra
536.	God Bless Ezenwata Nigeria Limited, 3/5 Udegboka Street, Nkpor, Awka,

	Anambra
537.	Godi & Sons Arts, 22, Moore St., Awka
538.	GOLD WAVE LUMINIUM INDS. NIG. LTD., 80, UPPER NEW MARKET RD., BOX 6473, Awka
539.	Hans Engineering, 48, Okosi Road, Awka, Anambra
540.	Home & Overseas Insurance Brokers Ltd., 60A, Old Market Road, Awka, Anambra
541.	Honesty Insurance Company Limited, Isuofia Place 30A Creek Road, Awka
542.	HOTEL DE COLUMBUZ-OWERRI ROAD, AWKA, Km 1 Awka owerri Road, Awka, Anambra
543.	International Steel Ind. (Nig.) Ltd, Niger Bridge Head, Awka, Anambra
544.	International Commonwealth Travel Ser., 14/15 Enugu Rd., Awka, Anambra
545.	Iroh Godson & Co., 62, New Market Rd., Box 7188, Awka
546.	Isaac Igwe & Sons, 49, Afubera Street, Menax Hospital, Awka, Anambra
547.	Izu Chukwu Transport Nigeria Limited, Plot IN/86, Niger Bridge-Head, New Layout, P.O. Box 2606, Awka
548.	Jasper Commercial Enterprises (W.A.) Limited, 33/35 Uga Street, Fegge, Awka
549.	Johnbas Arts & Co. Nig. Ltd., 22, Bida Rd., Awka
550.	Joseph Eng. Assocs. Ltd., 72, Upper New Mkt. Rd., Box 1721, Awka
551.	K.E. Zika Bureau de Change Limited., 9A, Otigba Crescent, GRA, Awka, Anambra
552.	Knights of St. Molumba, 14A Enweonwu Str., Awka
553.	Konac Inds Ltd., 118, Akwa Rd., Box 7277, Awka
554.	Life Brew. Ltd., H/Office 35A 87/97 P/H.Rd Box 5417, Awka
555.	L.L. Nwadike & Associates Ltd, 12 New Market Road, P.O. Box 5017, Awka
556.	Lombard Tech. Co. Nig., 20 Oguta Rd., Awka
557.	LOPA Energy Services Ltd, 58, Awka Road, Awka
558.	Manuel Aluminium Products Ltd., H/o: 26/57 Amobi St. Box 4250, Awka, Anambra
559.	Manjl Systems Ltd., Nkpor Obosi Rd, Awka, Anambra
560.	Map Aluminium & Steel Ind. Ltd., 46 New Cemetery, Rd Box 10047, Awka, Anambra
561.	Mic Merah Motors Nigeria Limited, 7-10, New Auto Spare Parts Market, Nkpo, Awka, Anambra
562.	Minaj Systems Ltd. Radio Vision Plaza, Nkpor Obosi Rd, Awka, Anambra
563.	Obosi Comm Bank Bldg., Obosi, Awka, Anambra
564.	Mzegwi Alex Constr. Co. Ltd., 9, Afubera St., Odoakpu, Awka
565.	Nakpo Plastic Container Ltd, Plot 76, Niger Bridge, Awka, Anambra
566.	Nebo Bureau de Change Limited., S3/1Federal Line, Main Market, Awka, Anambra
567.	New Hope Hospital and Maternity, 38 Ozomagala St., Awka, Anambra
568.	Ngama Co. & Bros. Stationery, Awka
569.	N & J Bureau de Change Limited., 1, Bida Road, 3rd Floor, Odoakpu, Awka, Anambra
570.	Nwadiugwu Sons Builders Enter., Blk. A, 183, Bridge Head Mkt., Box 3691, Awka

571.	Nwankwo J & Bros. Ltd., 19, Zik Ave., P.MB 1568, Awka
572.	Nwegwu Alex Constr. Co. Ltd., 2, Emmanuel Church Rd., P.M.B 1725, Awka
573.	Nwoba M C & Co. Awka, Obiefuna Modern Bus Bldg. Ind. Nig. Ltd., H/Qtrs., MI. 3, Awka/Owerri Rd., P.M.B 1731, Awka
574.	Okechukwu Tailoring Ind., 47 New Mkt. Rd., Awka
575.	Oranusi B C. Enter., 31 Nottidge St., Awka
576.	Osa Bureau de Change Limited. 7, Calabar Street, Awka, Anambra
577.	Osha Urban Taxi Driver, 156 Oguta Rd., Awka
578.	OSKANAG NIGERIA LIMITED, 83 Old Market road, Awka
579.	Our Ladies Buttered Bread, 57A, New Mkt. Rd., Awka
580.	Paco Builders Co., 4, Old Hosp. Rd., Awka
581.	Peoples Bottling Co. Ltd., MI 3, 1/2, Awka-Owerri Rd., Box 2410, Awka, Petrogas Ltd, 1, Atani Road Niger Bridge Head Ind Layout, Awka
582.	Pok Alu and Steel Bldg. Co, 105 Upper New Mkt. Rd., Awka, Anambra
583.	Premier Breweries Ltd, Industrial Layout, Bridge Head, P. M. B. 1620, Awka, Awka, Anambra
584.	Redwing Travel Agency, 14a, Nkisi Aroli St., Awka, Anambra
585.	Riversida Hospital and Maternity, Fegge, Awka, Anambra
586.	Sadsol Business Enterp., 133, Nnebisi Rd., Awka, Anambra
587.	Silva Aluminum & Steel Ind. Ltd., 13boguta Rd. Box 3297, Awka, Anambra
588.	Silas Works Ltd., 2A, Zik Ave., Box 1845, Awka
589.	Silas Polyplastic International Ltd, 1/3, Silas Works Road, Awka, Anambra
590.	Standard Electrical Eng, 77 Upper New Mkt. Rd., Awka, Anambra
591.	Sunny Butan, 27 Archbishop Heery Street, Awka, Anambra
592.	Tabansi, Prince Transport Services Limited, 15, Oguta Road, Awka, Anambra
593.	Textile Gottsch, 2 Johnson Str., Awka
594.	Thread Ind Co. Ltd., 12, New Market Rd., Awka
595.	Uba, C & Bros. Tradg, W. A. Limited, 90, Tigba Crescent, GRA, Awka, Anambra
596.	Uba Christopher & Bros. Tradg. Co (Nig.) Ltd., 7/11, Affa St., Anambra, Awka
597.	Uche Chukwu Transport Services, 4, Ochei Sreet, Woliwo L/O, Awka, Anambra
598.	Ukawoods Enter Nig. Ltd., MI. 3, Awka-Owerri Rd., P.M.B 1650, Awka
599.	Umateze Inest. & Prop. Ltd., 4th MI. Enugu Rd., Akpor, Box 320, Awka
600.	United Modern Bus Services, 20, Oguta Road, Awka, Anambra
601.	Union Constr. Co. Nig. Ltd., Awka
602.	Union Comm. Agency, 112D, Bright St., 20 Bright Str. Awka Anambra, Awka
603.	University Publishers Company Ltd, 11, Central Schools Road, Awka, Anambra
604.	Uzuegbunam, Uche Una-Air Travel, 46, B Awka Rd., Awka, Anambra
605.	Valueline Securities & Investments Limited, 107, Upper New Market Road, Awka, Anambra
606.	Vivid Constr. Co. Ltd., 4, Old Hosp. Rd., Box 1156, Awka
607.	Whizoil WA, 4, Pokobros Industrial Avenue off Atani Road P.O.Box 10001, Awka
608.	Winners Bureau De Change Limited., 1, Bida Road, Awka, Anambra
609.	World Wide Joker Tailor, 75, New Mkt. Rd., Box 3232, Awka

610.	ZOOM MOBILE SHOP (AWKA), 25 Ezinifitte Street, by MCC Junction, Awka, Anambra
611.	A.A. Skyline, 14, Nibo Street, Off Omagba Lay Out, Awka, Anambra
612.	A.D. Williams Pharmacy, 14, Nibo Street, Off Omagba Layout, Awka, Anambra
613.	Albeat Pharmacy, 10, Awka Road, Awka, Anambra
614.	ALLWELL SAVINGS & LOANS LTD , 90, Upper New Market Rd, Awka, Anambra, Awka, Anambra
615.	Amazing Grace Pharmacy, 99, Port Harcourt Road, Awka, Anambra
616.	Anthony Jacobs, 36, Oguta Road, Awka, Anambra
617.	Arimas's Pharmacy, 1, Court Road, Awka, Anambra
618.	ATUCHUKWU BENJONA NIGERIA LIMITED, 25, Haruna Street, by Awka Main Market, Awka, Anambra
619.	BANKSON BUREAU DE CHANGE NIG LTD, 23A, New Market Str, Awka, Awka, Anambra
620.	BASICO IND. & CYCLE MFG. LTD, 10B. Otumoye Str, Odakpu Awka, Awka, Anambra
621.	B.C & Partners Pharm. Chemist, 67, Oguta Road, Awka, Anambra
622.	BECAY BUREAU DE CHANGE NIG LTD, 75, Old Market Rd, Awka, Awka, Anambra
623.	Befareen Pharmacy, 39, Awka Road, Awka, Anambra
624.	BEKKS INTL CO.LTD, 33, Afubera St, Awka, Anambra
625.	Bennez Pharm. & Stores, 7, GMO Road, Area: Nkutaku, Awka, Anambra
626.	Biomedson Schivs Pharmacy, 16, Anionwu Street, Awka, Anambra
627.	Callyco & Associates, 21/23, Owerri Road, Awka, Anambra
628.	Canif Pharmacy, 100, Awka Road, Awka, Anambra
629.	Chibueze Chemists, 130, Awka Road, Awka, Anambra
630.	Chumpee Global Resources, 33 Afubere Street, Area: Odoakpu, Awka, Anambra
631.	Clemco Plastics Limited, Km.10, Awka-Owerri Road, Near Rojenny, Oba, P.O.Box 3926, Awka
632.	COMPACK FINANCE & SECURITIES LTD, 33, New Market Rd, Awka, Awka, Anambra
633.	Crispa Solar Pharmacy, 3, Ogbunike Street, Awka, Anambra
634.	De-Santo Pharm. Co, 12B, Isunjaba Street, Off Awada Layout, Awka, Anambra
635.	DHL OFFICE (AWKA), 75 Old Market Road, Awka, Anambra
636.	Digital Equity, 58, Old Market Road, Awka, Anambra
637.	Dimatts Pharm. Co, 47, Onumonu Street, Off Awada Layout, Awka, Anambra
638.	DOLBIC FINANCE LTD, Crankshaft House, 2nd Floor 4, Limca Rd, Awka, Anambra State, Awka, Anambra
639.	Dolek Pharmaceutical,9, Ozala Road, Awka, Anambra
640.	Domicol Pharm. Industries, 133, Port Harcourt Road, Area: Fegge, Awka, Anambra
641.	Dona-Max Pharm. Co, 5, Uga Street, Area: Fegge, Awka, Anambra
642.	Edenta Pharmacy, 3, Ofili Street, Area: Fegge, Awka, Anambra
643.	Edozie Pharmacy, 24, Osuma Street, Awka, Anambra
644.	EFFICIENCY BUREAU DE CHANGE LTD, 10, New Market Rd, Awka, Anambra State, Awka, Anambra

645.	Ejikeme Pharmacy, 21, MBA Road, Awka, Anambra
646.	Emenaka Pharmaceutical Chemist, 12, Okolo Street, Awka, Anambra
647.	Enyi Pharm. Chemists, 7. Arondizuogu Street, Area: Fegge, Awka, Anambra
648.	Fidehil Pharm. Chemist, 10, Anambra Street, Awka, Anambra
649.	G.O. Ezechinemelu Onochili, 1B Onowu Anataogu Street, Menax, Awka, Anambra
650.	Hybrid Publishers Ltd, 6, Okosi Road, Awka, Anambra
651.	I.A. Igwe & Sons, 3B Douglas Road, Menax, Awka, Anambra
652.	Jet Publishers Nig. Ltd, 53, Limca Road, Awka, Anambra
653.	Mezie Hospital, 103B Upper New Market, Awka, Anambra
654.	Mom's Club International Nigeria 7B Oguta Road, Awka, Anambra
655.	MORECAB COMPANY LTD, 62, New Market Rd, Awka, Anambra, Awka, Anambra
656.	Natus Pharm. Chemist, 14, Uga Street, Fegge, Awka, Anambra
657.	Ndubuisi Chemists, 14, Waka Road, Awka, Anambra
658.	NEW CRYSTAL COMMUNICATIONS, 24, Akwa Rd Awka Anambra State, Awka, Anambra
659.	Nkoyo Chemists, 18, Ukpor Street, Fegge, Awka, Anambra
660.	Odunze & Sons Pharm. Stores, 1, Amorka Street, Awka, Anambra
661.	Ofomata Chemists, 83, Zik's Avenue, Awka, Anambra
662.	Ojison Pharmacy, 16, Bida Road, Awka, Anambra
663.	Okwudili Ijezie & Co., 7, Iweka Road, Awka, Anambra
664.	Omed Pharmacy, 47, Modebe Avenue, Awka, Anambra
665.	Onadis Pharmacy, 1B, Geolis Avenue, Area: Owoliwo, Awka, Anambra
666.	Osy-Adamu Pharmaceutical Co, 1, Umunna Street, Awka, Anambra
667.	Ramsgate Pharmacy, 117, Port Harcourt Road, Area: Fegge Housing Estate, Awka, Anambra
668.	Rexton Industries, 2, Ugwunabankpa Road, Awka, Anambra
669.	Rex Chemists, 100, Upper New Market Road, Awka, Anambra
670.	Rohi Investment, 6A, Awka-Asaba Exp. Way, Awka, Anambra
671.	Samino Pharmacy, 30, Nwaziki Avenue, Area: Awada, Awka, Anambra
672.	Sansens Pharmacy, 30, Nwaziki Avenue, Area: Awada, Awka, Anambra
673.	Simbol Pharmacy & Stores, 26, Egerton Road, Awka, Anambra
674.	STERLING BANK (AWKA), 24, New Market Road, Awka, Anambra
675.	Stiro Pharmacy, 96C, Awka Road, Awka, Anambra
676.	St. Luke's Pharmacy & S/Market, 48, Anionwu Street, Area: Odakpu, Awka, Anambra
677.	Sunray Chemist, 12, Venn Road, Area: North, Awka, Anambra
678.	Superb Pharm. Chemists, 8, Uga Street, Awka, Anambra
679.	Symag Pharm. Co, 35, Ebonesi Street, Awka, Anambra
680.	TIGER FOOD LTD, 13741, Awka, Awka, Anambra
681.	Top Class Microfinance Bank Limited, 3, Johnson Street, Main Market, Awka, Anambra
682.	Bentraco Group, Obosi, Awka North, Anambra, Nigeria
683.	Dynacord Technologies, Inland Town, Awka North, Anambra, Nigeria

684.	Ibekilo Enterprises, Obosi, Awka North, Anambra, Nigeria
685.	Machinery Warehouse Outlet, Awada Layout, Obosi, Awka North, Anambra, Nigeria
686.	S. Agada Rainbow Ventures Nigeria, Awka North, Anambra, Nigeria
687.	Markson Chemical Industries West Africa Limited, Odoakpo, Awka North, Anambra, Nigeria
688.	Sab Neon and Art Works, Awka North, Anambra, Nigeria
689.	Big Video Link and Sound Concept, Awka North, Anambra, Nigeria
690.	Felix Foundation Nigeria Limited, Awka North, Anambra, Nigeria
691.	Jonnex Art and Printing Company Nigeria, Awka North, Anambra, Nigeria
692.	Bentraco Group, Obosi, Awka North, Anambra, Nigeria
693.	Dynacord Technologies, Inland Town, Awka North, Anambra, Nigeria
694.	Ibekilo Enterprises, Obosi, Awka North, Anambra, Nigeria
695.	Machinery Warehouse Outlet, Awada Layout, Obosi, Awka North, Anambra, Nigeria
696.	S. Agada Rainbow Ventures Nigeria, Awka North, Anambra, Nigeria
697.	Markson Chemical Industries West Africa Limited, Odoakpo, Awka North, Anambra, Nigeria
698.	Sab Neon and Art Works, Awka North, Anambra, Nigeria
699.	Big Video Link and Sound Concept, Awka North, Anambra, Nigeria
700.	Jonnex Art and Printing Company Nigeria, Awka North, Anambra, Nigeria
701.	Kingdom Art Materials, Awka North, Anambra, Nigeria
702.	C Y and Bros Trading Company, Awka North, Anambra, Nigeria
703.	Syinco Group of Company, Odoakpu, Awka North, Anambra, Nigeria
704.	Divine Mercy Supper Store, Awka North, Anambra, Nigeria
705.	Chris-Killian Ventures, Awka North, Anambra, Nigeria
706.	Okparauzoma Commercial Enterprises Nigeria, Awka North, Anambra, Nigeria
707.	Halal Ja Industries Limited, Fegge, Awka North, Anambra, Nigeria
708.	Easy Ventures, Awka North, Anambra, Nigeria
709.	Kenkos Technologies, Awka North, Anambra, Nigeria
710.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Awka North, Anambra, Nigeria
711.	Dynacord Technologies, Inland Town, Awka North, Anambra, Nigeria
712.	Ibekilo Enterprises, Obosi, Awka North, Anambra, Nigeria
713.	Machinery Warehouse Outlet, Awada Layout, Obosi, Awka North, Anambra, Nigeria
714.	S. Agada Rainbow Ventures Nigeria, Awka North, Anambra, Nigeria
715.	Markson Chemical Industries West Africa Limited, Odoakpo, Awka North, Anambra, Nigeria
716.	Sab Neon and Art Works, Awka North, Anambra, Nigeria
717.	Big Video Link and Sound Concept, Awka North, Anambra, Nigeria
718.	Felix Foundation Nigeria Limited, Awka North, Anambra, Nigeria
719.	Jonnex Art and Printing Company Nigeria, Awka North, Anambra, Nigeria
720.	C Y and Bros Trading Company, Awka North, Anambra, Nigeria

721.	Syinco Group of Company, Odoaktu, Awka North, Anambra, Nigeria
722.	Chris-Killian Ventures, Awka North, Anambra, Nigeria
723.	Divine Mercy Supper Store, Awka North, Anambra, Nigeria
724.	Okparauzoma Commercial Enterprises Nigeria, Awka North, Anambra, Nigeria
725.	Easy Ventures, Awka North, Anambra, Nigeria
726.	Kenkos Technologies, Awka North, Anambra, Nigeria
727.	Halal Ja Industries Limited, Fegge, Awka North, Anambra, Nigeria
728.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Awka North, Anambra, Nigeria
729.	Chudone Plastic Furniture Limited, Awka, Awka North, Anambra, Nigeria
730.	Kristoral & Co. Limited, Awka North, Anambra, Nigeria
731.	Ikomo Plastics Nigeria, Awka North, Anambra, Nigeria
732.	Okeyson Plastic Ventures, Awka North, Anambra, Nigeria

Nnewi	
733	Nnamdi Azikiwe Teaching Hospital Nnewi., Nnewi, Anambra*
734	Optimal Foundations Nig. Ltd, St. Pauls Anglican Church Nnewi, Nnewi, Anambra*
735	Union Autoparts Manufacturing Company Limited, 60/61, Igwe Orizu Road, Nnewi North, Nnewi, Anambra*
736	Medicyatra, Regional Office-Nigeria Monai Travel and Tours Suite 4, Mystee Kay Plaza No 551, Agege Motor Road Ladipo Bus-stop, Oshodi Lagos, Nigeria, Nnewi, Niger*
737	Apshefav Nigeria Limited, 19, Nnobi Road, Nnewi North, Nnewi, Anambra*
738	Blessed T C World Class Company Limited, 67, Zone 1, Main Market, Nnewi North, Nnewi, Anambra*
739	Chapelgate Cleaning and Allied Services, 43, Nnewi/Okigwe Expressway, Nnewi North, Nnewi, Anambra*
740	Ebong Destiny Collaterals Limited, Shop 108, Old Nnewi Road, Nnewi North, Nnewi, Anambra*
741	Enutrac Investment Company Limited, 40, Zone 18 New Machine Spare Parts Nkwo, Nnewi North, Nnewi, Anambra*
742	E.S.Augustus International Limited, 59, Zone 7, Main Market, Aguata, Nnewi, Anambra*
743	Goldenshore Nigeria Limited, Flat 40, Ogbuawa Estate, Nnewi North, Nnewi, Anambra*
744	Gozic Integrated Resources, 2, Plant Parts Block 12 Nkwo, Nnewi North, Nnewi, Anambra*
745	G-Soft Technologies And Ict Solutions Limited, 8, Owerri Road, Nnewi North, Nnewi, Anambra*
746	Micado International Resources Limited, 48, Old Nnewi Road, Nnewi North, Nnewi, Anambra*
747	Modest Dan Electrics, 202, Enecourt Orisoite Road, Nnewi North, Nnewi, Anambra*
748	
749	M S Gabby Systems And Computer Limited, 21, Ideato Street, Nnewi*
750	O Sam Onrock Company Limited, 2A, Zone 3, New Motorcycle Parts Nnewi

	Market, Nnewi North, Nnewi, Anambra*
751	Soniq Consult Limited, 12, Ozubulu Road, Nnewi North, Nnewi, Anambra*
752	The Ibeto Group, 60 - 61 Igwe Orizu Road, P.M.B. 50132, Nnewi, Anambra, Nnewi, Anambra*
753	Chemtech Chemicals Ltd., 8, Owerri Road, Nnewi, Anambra*
754	Innoson Nigeria Limited, 95 Owerri Road, Umudim, P.O. Box 1068, Nnewi*
755	Jezco Oil Nigeria Limited, Nnaovi Road, Idemili North, Nnewi, Anambra*
756	Adtel Ltd., Akwu-Ogba, Ogbe Otolu, Nnewi*
757	A-Z Gas Plant Limited, Rimco Drive Off Chicason Avenue, Akwu-uru Industrial Estate, Nnewi*
758	First Bank Of Nigeria Plc, 13 A Nnewi Road, Nnewi*
759	Fisayo Holdings Limited. Gabros Transport Enterprises, 74, Nnewi Road, Nnewi, Anambra*
760	Goodluck Travel Agency, 20 Osha Rd, Nwagbala, Nnewi, Anambra*
761	Hope Well Morden Bakeries Ltd., 23, Gab Onwugbenu Dri., Box 60 Nnewi, Nnewi*
762	Ibeto Petrochemicals Limited, 60/61, Igwe Orizu Road, Nnewi*
763	Joseph Chika Agro Allied Ser., 12 Ezuogu St., Nnewi*
764	L.C.M. Organic Fm. W.A. Ltd., KM. 13 Exp. Way, Box 1401, Nnewi*
765	Ide Edo Commu. Bank, Afor Uzo, Nnewi*
766	Ifunanya Commu. Bank Nig Ltd., 158, Nnewi Rd, Nnewi*
767	NEW AGE CYBER CAFE, 7, Nnobi road, Nnewi, Anambra*
768	Sunflower Company Ltd*
769	Nnewi Township Taxi Drivers Asson., Nnewi*
770	Pherenzy Gas Ltd*
771	The Ancestors Ibeto Can Assos. Bldg., 58, Nnewi Rd., Box 1930, Nnewi*
772	YelloHosting Inc., 26 Owerri Rd. P.O. Box 2469, Nnewi*
773	A.J. AGBASI & CO , 74, Ogbufo Road, Ground & 1st Floor, Uruagu Nnewi, Anambra State, Nnewi, Anambra*
774	Chukwunenye Microfinance Bank Limited., Catholic Cathedral Premises, Nnobi Road, Nnewi, Anambra*
775	Cubens Pharmacy, 8, Nnewi Road, Nnewi, Anambra*
776	Divine Watch Pharmacy, 34, Igwe Orizu Road, Nnewi, Anambra*
777	GABOS INTERNATIONAL CO. NIG LTD, 74, Nnewi Rd, Nnewi, Anambra*
778	Godswill, 22 Oraifite Road, Nnewi, Anambra*
779	Hallowed Microfinance Bank Limited., Praise Plaza, Agbo-Edo Market, By New Motor Part, Nnewi, Anambra*
780	I.A. MESCO VENTURES NIG LTD, Zone 5, 819 Main Market, Nnewi, Anambra*
781	IBETO IND. LTD, 60-61 Igwe Orizu Rd, Box 131, Nnewi, Anambra, Nnewi, Anambra*
782	Ibeto Microfinance Bank Limite, Ancestors House, 327, Onithsa Road, Nnewi, Nnewi North Lga, Nnewi, Anambra*
783	JODON INTERNATIONAL LTD, 12, New Market Rd, Nnewi P.O.Box 263, Nnewi, Anambra*
784	LIMITRACO IND. LTD, United Line, Zone 10, 91/92 Nkwo, Nnewi, Anambra*
785	OCEAN BEST AUTO PARTS LTD , A61 /14 Agbo Edo Market, Nnewi, Anambra*
786	Pharmacrown Chemist, 672, Sir Odemegwu Ojukwu Road, Nnewi, Anambra*

787	Selak Pharmacy, 101, Nnewi Road, Nnewi, Anambra*
788	Udezulu Microfinance Bank Limited., 3, Newmidiket Road, Nnewi, Anambra*
789	Venik Specialist Hospital, 1, Olo Street, Nnewi North, Anambra, Nigeria*
790	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Nnewi, Nnewi North, Anambra, Nigeria*
791	Ezinne Hospital, 1A, Oboli Lane (bmg roundabout), Nnewi North, Anambra, Nigeria*
792	Intensive Care Hospital, 36, Oguta Road, Nnewi North, Anambra, Nigeria*
793	Bell Lifestyle Nigeria Limited, 26, Uruagu Nnewi Road, Nnewi North, Anambra, Nig*
794	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Nnewi North, Anambra, Nigeria*
795	Mezie Hospital & Maternity, 103b, Upper New Market Road, Nnewi, Nnewi North, Anambra, Nigeria*
796	Guinness Eye Hospital, 5, Nnewi Road, Nnewi North, Anambra, Nigeria*
797	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Nnewi, Nnewi North, Anambra, Nigeria*
798	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria*
799	Jordan Hospital and Maternity, 79, Old Market Road, Nnewi North, Anambra, Nigeria*
800	General Hospital Nnewi, Nnewi Road Nnewi, Nnewi North, Anambra, Nigeria*
801	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Nnewi North, Anambra, Nigeria*
802	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Nnewi North, Anambra, Nigeria*
803	Umeano Dental and Maxilofacial Hospital, 12, Nnewi Road, Nnewi North, Anambra, Nigeria*
804	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria, *
805	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria*
806	Nycil Limited, Nnewi North, Anambra, Nigeria*
807	Fareast Mercantile Company Limited, Nnewi North, Anambra, Nigeria*
808	Antec Diagnostic Limited, Nnewi, Nnewi South, Anambra, Nigeria*
809	Studio9 Concepts Limited, Anambra, Nigeria*
810	Picone International Chemicals Limited, Nnewi, Nnewi North, Anambra, Nigeria*
811	Chellarams Plc, Fagge, Nnewi North, Anambra, Nigeria*
812	Danizok Industries Nigeria Limited, Nnewi South, Anambra, Nigeria*
813	Clemchuks Chemical Industrials Nigeria, Nnewi South, Anambra, Nigeria*
814.	Bona Crown Chemical, Nnewi South, Anambra, Nigeria*
815.	Betacon Paints Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
816.	Great Computers Investment Limited, Nnewi South, Anambra, Nigeria
817.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria
818.	Bonalux Paints Depot, Enugu-Nnewi Expressway, Idemili North, Anambra, Nigeria
819.	Obidigwe Chemical Limited, Nnewi, Nnewi North, Anambra, Nigeria
820.	Picone International Chemicals Limited, Nnewi, Nnewi South, Anambra, Nigeria

821.	Citizens Chemical Industry Nigeria Limited, Obosi, Nnewi South, Anambra, Nigeria
822.	Imma and Chike Inter Company Nigeria, Odoaktu, Nnewi South, Anambra, Nigeria
823.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria
824.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Nnewi, Nnewi North, Anambra, Nigeria
825.	Arinson Pest Control Consultant, Nnewi North, Anambra, Nigeria
826.	A J Capitol, Km 7 Enugu Nnewi Expressway, Nnewi North, Anambra, Nigeria
827.	Christ Is The Way Investment Company Nigeria Limited, Nnewi, Nnewi South, Anambra, Nigeria
828.	Olives Place, Nnewi South, Anambra, Nigeria
829.	Franco Chemical Enterprises, Nnewi, Idemili South, Anambra, Nigeria
830.	Helemarc Ventures Limited, Anambra, Nigeria
831.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
832.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria
833.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria
834.	Johens & Partners, Awada Layout, Nnewi South, Anambra, Nigeria
835.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
836.	Jon Rocks Investments Limited, Anambra, Nigeria
837.	Stellamaris Medical Diagnostic Laboratory, Ihiala, Ihiala, Anambra, Nigeria
838.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria
839.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
840.	Chi Bless Chemicals, Aba Road, Nnewi South, Anambra, Nigeria
841.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
842.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
843.	Micky Philos Industries, Anambra, Nigeria
844.	Ohaco Nigeria Limited, Textile Division, Nnewi North, Anambra, Nigeria
845.	Anointed Kent Interconnection Nigeria, Nnewi North, Anambra, Nigeria
846.	Iyke Enterprises Nigeria, Ogidi, Nnewi North, Anambra, Nigeria
847.	Odera Stone International Limited, Nnewi North, Anambra, Nigeria
848.	Arimaco Group of Company Nigeria, Nkwo Nnewi, Nnewi North, Anambra, Nigeria
849.	Wiseway Medical Laboratory, Nnewi North, Anambra, Nigeria
850.	Divine Favour Polythene Bags, Nnewi South, Anambra, Nigeria
851.	Iykeson Civil Engineering Company, Nnewi South, Anambra, Nigeria
852.	Jekwutex Investment Nigeria, Nnewi North, Anambra, Nigeria
853.	Harvestfield Industries Limited, Anambra, Nigeria
854.	Ifeson Holding Nigeria Limited, Nnewi North, Anambra, Nigeria
855.	Safreed International Nig Limited, Ogbaru, Anambra, Nigeria
856.	E C Obiekwe Trading Company, Ogidi, Idemili North, Anambra, Nigeria
857.	Chimont Resources Nigeria Limited, Osha Owerri Road, Nnewi South, Anambra, Nigeria
858.	Oddyson Petroleum Product Limited, Nnewi North, Anambra, Nigeria
859.	Ikedife Memeorial Hospital, Nnewi
860.	The Light Specialist Hospital
861.	Ogwueleka Hospital & Maternity

862.	Life Specialist Hospital
863.	Meskana Investment Company
864.	Magain Oil Nigeria Ltd
865.	Egbe One-Engineering
866.	Emma Chuks Oil and Gas Ltd
867.	Niger Optical Services Company Ltd
868.	Center for Community Medicine and Primary Health Care
869.	Cornerstone Laboratories and Diagnostics
870.	Felix Okolo Memorial Hospital
871.	Mega Diagnostics Laboratories
872.	Rose of Sharon Specialist Hospital
873.	Rembo Specialist Hospital
874.	Chimex Specialiaist Hospital
875.	Chikason Mannion Specialist Hospital
876.	Madonna Hospital & Maternity
877.	World Centre for Disease Control
878.	Dr. Chio Chio Faith Natural Clinic
879.	The Childrens Hospital
880.	Chidera Hospital and Maternity
881.	Vicdonax Hospital
882.	K N I Auto Ltd
883.	Skynet Ventures Nigeria Ltd
884.	Amaechi and Sons Company
885.	S O Ihunwaeze Motors Nigeria
886.	Hodge Nigeria Ltd
887.	Blessed O C Nwakason, Nnewi
888.	Markson Chemical Industries West Africa Limited, Odoakpo, Nnewi North, Anambra, Nigeria
889.	Sab Neon and Art Works, Nnewi North, Anambra, Nigeria
890.	Big Video Link and Sound Concept, Nnewi North, Anambra, Nigeria
891.	Felix Foundation Nigeria Limited, Nnewi North, Anambra, Nigeria
892.	Jonnex Art and Printing Company Nigeria, Nnewi North, Anambra, Nigeria
893.	Bentraco Group, Obosi, Nnewi North, Anambra, Nigeria
894.	Dynacord Technologies, Inland Town, Nnewi North, Anambra, Nigeria
895.	Ibekilo Enterprises, Obosi, Nnewi North, Anambra, Nigeria
896.	Machinery Warehouse Outlet, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria
897.	S. Agada Rainbow Ventures Nigeria, Nnewi North, Anambra, Nigeria
898.	Markson Chemical Industries West Africa Limited, Odoakpo, Nnewi North, Anambra, Nigeria
899.	Sab Neon and Art Works, Nnewi North, Anambra, Nigeria
900.	Big Video Link and Sound Concept, Nnewi North, Anambra, Nigeria
901.	Jonnex Art and Printing Company Nigeria, Nnewi North, Anambra, Nigeria
902.	Kingdom Art Materials, Nnewi North, Anambra, Nigeria
903.	C Y and Bros Trading Company, Nnewi North, Anambra, Nigeria

904.	Syinco Group of Company, Odoakpu, Nnewi North, Anambra, Nigeria
905.	Divine Mercy Supper Store, Nnewi North, Anambra, Nigeria
906.	Chris-Killian Ventures, Nnewi North, Anambra, Nigeria
907.	Okparauzoma Commercial Enterprises Nigeria, Nnewi North, Anambra, Nigeria
908.	Halal Ja Industries Limited, Fegge, Nnewi North, Anambra, Nigeria
909.	Easy Ventures, Nnewi North, Anambra, Nigeria
910.	Kenkos Technologies, Nnewi North, Anambra, Nigeria
911.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria
912.	Dynacord Technologies, Inland Town, Nnewi North, Anambra, Nigeria
913.	Ibekilo Enterprises, Obosi, Nnewi North, Anambra, Nigeria
914.	Machinery Warehouse Outlet, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria
915.	S. Agada Rainbow Ventures Nigeria, Nnewi North, Anambra, Nigeria
916.	Markson Chemical Industries West Africa Limited, Odoakpo, Nnewi North, Anambra, Nigeria
917.	Sab Neon and Art Works, Nnewi North, Anambra, Nigeria
918.	Big Video Link and Sound Concept, Nnewi North, Anambra, Nigeria
919.	Felix Foundation Nigeria Limited, Nnewi North, Anambra, Nigeria
920.	Jonnex Art and Printing Company Nigeria, Nnewi North, Anambra, Nigeria
921.	C Y and Bros Trading Company, Nnewi North, Anambra, Nigeria
922.	Syinco Group of Company, Odoaktu, Nnewi North, Anambra, Nigeria
923.	Chris-Killian Ventures, Nnewi North, Anambra, Nigeria
924.	Divine Mercy Supper Store, Nnewi North, Anambra, Nigeria
925.	Okparauzoma Commercial Enterprises Nigeria, Nnewi North, Anambra, Nigeria
926.	Easy Ventures, Nnewi North, Anambra, Nigeria
927.	Kenkos Technologies, Nnewi North, Anambra, Nigeria
928.	Halal Ja Industries Limited, Fegge, Nnewi North, Anambra, Nigeria
929.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria
930.	Chudone Plastic Furniture Limited, Nnewi, Nnewi North, Anambra, Nigeria
931.	Kristoral & Co. Limited, Nnewi North, Anambra, Nigeria
932.	Ikomo Plastics Nigeria, Nnewi North, Anambra, Nigeria
933.	Okeyson Plastic Ventures, Nnewi North, Anambra, Nigeria
934.	Awutolo Industries Limited, Nkpor, Nnewi North, Anambra, Nigeria
935.	Reliable Steel and Plastic Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
936.	Edu Service, Nnewi North, Anambra, Nigeria
937.	Citizen Paints Ventures, Nnewi, Nnewi North, Anambra, Nigeria
938.	Chinel International Company, 21 Igboakwu Street Omagba, Nnewi, Anambra State, Nigeria
939.	Diode Power Technology, 2 Jordan Street Fegge, Nnewi, Anambra State, Nigeria

940.	Hela Vesta Company, 14 Park Road, GRA, Nnewi, Anambra State, Nigeria
941.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
942.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Nnewi, Anambra State, Nigeria
943.	Guinea Insurance Plc - Nnewi Branch Office, No.60A, Old Market Road, Ibato House, Nnewi, Anambra State, Nigeria
944.	Royalsky Trading Company Limited
945.	Nexans Kabelmetal Nigeria Plc - Nnewi Branch Office, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
946.	Chiel International Company, 21 Igbookuwu Street Omagba, Nnewi, Anambra State, Nigeria
947.	Nigeria Shippers Council - Nnewi Area Office, 39 New Market Road, Nnewi, Anambra State, Nigeria
948.	Nnewi Chamber of Commerce & Industry, 38 Oguta Road, Nnewi, Anambra State, Nigeria
949.	Hair Palace Beauty Home, 54 Nnewi Road Nnewi
950.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Nnewi
951.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Nnewi
952.	Frozen Food, 23 Upper Iweka, Nnewi
953.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu, Nnewi
954.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Nnewi
955.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Nnewi
956.	Nomijoe International Agency West Africa, Nnewi
957.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Nnewi North, Anambra, Nigeria
958.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Nnewi North, Anambra, Nigeria
959.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Nnewi North, Anambra, Nigeria
960.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Nnewi Expressway, Nnewi North, Anambra, Nigeria
961.	DOLBIC FINANCE LTD, Crankshaft House, 2nd Floor 4, Limca Rd, Nnewi, Anambra State, Nnewi, Anambra
962.	Dolek Pharmaceutical, 9, Ozala Road, Nnewi, Anambra
963.	Domicol Pharm. Industries, 133, Port Harcourt Road, Area: Fegge, Nnewi, Anambra
964.	Dona-Max Pharm. Co, 5, Uga Street, Area: Fegge, Nnewi, Anambra
965.	Edenta Pharmacy, 3, Ofili Street, Area: Fegge, Nnewi, Anambra
966.	Edozie Pharmacy, 24, Osuma Street, Nnewi, Anambra
967.	EFFICIENCY BUREAU DE CHANGE LTD, 10, New Market Rd, Nnewi, Anambra State, Nnewi, Anambra
968.	Ejikeme Pharmacy, 21, MBA Road, Nnewi, Anambra
969.	Emenaka Pharmaceutical Chemist, 12, Okolo Street, Nnewi, Anambra

970.	Enyi Pharm. Chemists, 7. Arondizuogu Street, Area: Fegge, Nnewi, Anambra
971.	Fidehil Pharm. Chemist, 10, Anambra Street, Nnewi, Anambra
972.	G.O. Ezechinemelu Onochili, 1B Onowu Anataogu Street, Menax, Nnewi, Anambra
973.	Hybrid Publishers Ltd, 6, Okosi Road, Nnewi, Anambra
974.	I.A. Igwe & Sons, 3B Douglas Road, Menax, Nnewi, Anambra
975.	Jet Publishers Nig. Ltd, 53, Limca Road, Nnewi, Anambra
976.	Mezie Hospital, 103B Upper New Market, Nnewi, Anambra
977.	Mom's Club International Nigeria 7B Oguta Road, Nnewi, Anambra
978.	MORECAB COMPANY LTD, 62, New Market Rd, Nnewi, Anambra, Nnewi, Anambra
979.	Natus Pharm. Chemist, 14, Uga Street, Fegge, Nnewi, Anambra
980.	Ndubuisi Chemists, 14, Waka Road, Nnewi, Anambra
981.	NEW CRYSTAL COMMUNICATIONS, 24, Akwa Rd Nnewi Anambra State, Nnewi, Anambra
982.	Nkoyo Chemists, 18, Ukpore Street, Fegge, Nnewi, Anambra
983.	Oduze & Sons Pharm. Stores, 1, Amorka Street, Nnewi, Anambra
984.	Ofomata Chemists, 83, Zik's Avenue, Nnewi, Anambra
985.	Ojison Pharmacy, 16, Bida Road, Nnewi, Anambra
986.	Okwudili Ijezie & Co., 7, Iweka Road, Nnewi, Anambra
987.	Omed Pharmacy, 47, Modebe Avenue, Nnewi, Anambra
988.	Onadis Pharmacy, 1B, Geolis Avenue, Area: Owoliwo, Nnewi, Anambra
989.	Osy-Adamu Pharmaceutical Co, 1, Umunna Street, Nnewi, Anambra
990.	Ramsgate Pharmacy, 117, Port Harcourt Road, Area: Fegge Housing Estate, Nnewi, Anambra
991.	Rexton Industries, 2, Ugwunabankpa Road, Nnewi, Anambra
992.	Rex Chemists, 100, Upper New Market Road, Nnewi, Anambra
993.	Rohi Investment, 6A, Nnewi-Asaba Exp. Way, Nnewi, Anambra
994.	Samino Pharmacy, 30, Nwaziki Avenue, Area: Awada, Nnewi, Anambra
995.	Sansens Pharmacy, 30, Nwaziki Avenue, Area: Awada, Nnewi, Anambra
996.	Simbol Pharmacy & Stores, 26, Egerton Road, Nnewi, Anambra
997.	STERLING BANK (NNEWI), 24, New Market Road, Nnewi, Anambra
998.	Stiro Pharmacy, 96C, Nnewi Road, Nnewi, Anambra
999.	St. Luke's Pharmacy & S/Market, 48, Anionwu Street, Area: Odakpu, Nnewi, Anambra
1000.	Sunray Chemist, 12, Venn Road, Area: North, Nnewi, Anambra
1001.	Superb Pharm. Chemists, 8, Uga Street, Nnewi, Anambra
1002.	Symag Pharm. Co, 35, Ebonesi Street, Nnewi, Anambra
1003.	TIGER FOOD LTD, 13741, Nnewi, Nnewi, Anambra
1004.	Top Class Microfinance Bank Limited, 3, Johnson Street, Main Market, Nnewi, Anambra
1005.	Bentraco Group, Obosi, Nnewi North, Anambra, Nigeria
1006.	Dynacord Technologies, Inland Town, Nnewi North, Anambra, Nigeria
1007.	Ibekilo Enterprises, Obosi, Nnewi North, Anambra, Nigeria
1008.	Machinery Warehouse Outlet, Awada Layout, Obosi, Nnewi North, Anambra,

	Nigeria
1009.	S. Agada Rainbow Ventures Nigeria, Nnewi North, Anambra, Nigeria
1010.	Izu Chukwu Transport Nigeria Limited, Plot IN/86, Niger Bridge-Head, New Layout, P.O. Box 2606, Nnewi
1011.	Jasper Commercial Enterprises (W.A.) Limited, 33/35 Uga Street, Fegge, Nnewi
1012.	Johnbas Arts & Co. Nig. Ltd., 22, Bida Rd., Nnewi
1013.	Joseph Eng. Assocs. Ltd., 72, Upper New Mkt. Rd., Box 1721, Nnewi
1014.	K.E. Zika Bureau de Change Limited., 9A, Otigba Crescent, GRA, Nnewi, Anambra
1015.	Knights of St. Molumba, 14A Enweonwu Str., Nnewi
1016.	Konac Inds Ltd., 118, Akwa Rd., Box 7277, Nnewi
1017.	Life Brew. Ltd., H/Office 35A 87/97 P/H.Rd Box 5417, Nnewi
1018.	L.L. Nwadike & Associates Ltd, 12 New Market Road, P.O. Box 5017, Nnewi
1019.	Lombard Tech. Co. Nig., 20 Oguta Rd., Nnewi
1020.	LOPA Energy Services Ltd, 58, Nnewi Road, Nnewi
1021.	Manuel Aluminium Products Ltd., H/o: 26/57 Amobi St. Box 4250, Nnewi, Anambra
1022.	Manjl Systems Ltd., Nkpor Obosi Rd, Nnewi, Anambra
1023.	Map Aluminium & Steel Ind. Ltd., 46 New Cemetery, Rd Box 10047, Nnewi, Anambra
1024.	Mic Merah Motors Nigeria Limited, 7-10, New Auto Spare Parts Market, Nkpo, Nnewi, Anambra
1025.	Minaj Systems Ltd. Radio Vision Plaza, Nkpor Obosi Rd, Nnewi, Anambra
1026.	Obosi Comm Bank Bldg., Obosi, Nnewi, Anambra
1027.	Mzegwi Alex Constr. Co. Ltd., 9, Afubera St., Odoakpu, Nnewi
1028.	Nakpo Plastic Container Ltd, Plot 76, Niger Bridge, Nnewi, Anambra
1029.	Nebo Bureau de Change Limited., S3/1Federal Line, Main Market, Nnewi, Anambra
1030.	New Hope Hospital and Maternity, 38 Ozomagala St., Nnewi, Anambra
1031.	Ngama Co. & Bros. Stationery, Nnewi
1032.	N & J Bureau de Change Limited., 1, Bida Road, 3rd Floor, Odoakpo, Nnewi, Anambra
1033.	Nwadiugwu Sons Builders Enter., Blk. A, 183, Bridge Head Mkt., Box 3691, Nnewi
1034.	Nwankwo J & Bros. Ltd., 19, Zik Ave., P.MB 1568, Nnewi
1035.	Nwegwu Alex Constr. Co. Ltd., 2, Emmanuel Church Rd., P.M.B 1725, Nnewi
1036.	Nwoba M C & Co. Nnewi, Obiefuna Modern Bus Bldg. Ind. Nig. Ltd., H/Qtrs., Ml. 3, Nnewi/Owerri Rd., P.M.B 1731, Nnewi
1037.	Okechukwu Tailoring Ind., 47 New Mkt. Rd., Nnewi
1038.	Oranusi B C. Enter., 31 Nottidge St., Nnewi
1039.	Osa Bureau de Change Limited. 7, Calabar Street, Nnewi, Anambra
1040.	Osha Urban Taxi Driver, 156 Oguta Rd., Nnewi
1041.	OSKANAG NIGERIA LIMITED, 83 Old Market road, Nnewi

1042.	Our Ladies Buttered Bread, 57A, New Mkt. Rd., Nnewi
1043.	Paco Builders Co., 4, Old Hosp. Rd., Nnewi
1044.	Peoples Bottling Co. Ltd., MI 3, 1/2, Nnewi-Owerri Rd., Box 2410, Nnewi, Petrogas Ltd, 1, Atani Road Niger Bridge Head Ind Layout, Nnewi
1045.	Pok Alu and Steel Bldg. Co, 105 Upper New Mkt. Rd., Nnewi, Anambra
1046.	Premier Breweries Ltd, Industrial Layout, Bridge Head, P. M. B. 1620, Nnewi, Nnewi, Anambra
1047.	Redwing Travel Agency, 14a, Nkisi Aroli St., Nnewi, Anambra
1048.	Riversida Hospital and Maternity, Fegge, Nnewi, Anambra
1049.	Sadsol Business Enterp., 133, Nnebisi Rd.,, Nnewi, Anambra
1050.	Silva Aluminum & Steel Ind. Ltd., 13boguta Rd. Box 3297, Nnewi, Anambra
1051.	Silas Works Ltd., 2A, Zik Ave., Box 1845, Nnewi
1052.	Silas Polyplastic International Ltd, 1/3, Silas Works Road, Nnewi, Anambra
1053.	Standard Electrical Eng, 77 Upper New Mkt. Rd., Nnewi, Anambra
1054.	Sunny Butan, 27 Archbishop Heery Street, Nnewi, Anambra
1055.	Tabansi, Prince Transport Services Limited, 15, Oguta Road, Nnewi, Anambra
1056.	Textile Gottsch, 2 Johnson Str., Nnewi
1057.	Thread Ind Co. Ltd., 12, New Market Rd., Nnewi
1058.	Uba, C & Bros. Tradg, W. A. Limited, 90, Tigba Crescent, GRA, Nnewi, Anambra
1059.	Uba Christopher & Bros. Tradg. Co (Nig.) Ltd., 7/11, Affa St., Anambra, Nnewi
1060.	Uche Chukwu Transport Services, 4, Ochei Sreet, Woliwo L/O, Nnewi, Anambra
1061.	Ukawoods Enter Nig. Ltd., MI. 3, Nnewi-Owerri Rd., P.M.B 1650, Nnewi
1062.	Umateze Inest. & Prop. Ltd., 4th MI. Enugu Rd., Akpor, Box 320, Nnewi
1063.	United Modern Bus Services, 20, Oguta Road, Nnewi, Anambra
1064.	Union Constr. Co. Nig. Ltd., Nnewi
1065.	Union Comm. Agency, 112D, Bright St., 20 Bright Str. Nnewi Anambra, Nnewi
1066.	University Publishers Company Ltd, 11, Central Schools Road, Nnewi, Anambra
1067.	Uzuegbunam, Uche Una-Air Travel, 46, B Nnewi Rd.,, Nnewi, Anambra
1068.	Valueline Securities & Investments Limited, 107, Upper New Market Road, Nnewi, Anambra
1069.	Vivid Constr. Co. Ltd., 4, Old Hosp. Rd., Box 1156, Nnewi
1070.	Whizoil WA, 4, Pokobros Industrial Avenue off Atani Road P.O.Box 10001, Nnewi
1071.	Winners Bureau De Change Limited., 1, Bida Road, Nnewi, Anambra
1072.	World Wide Joker Tailor, 75, New Mkt. Rd., Box 3232, Nnewi
1073.	ZOOM MOBILE SHOP (NNEWI), 25 Ezinifitte Street, by MCC Junction, Nnewi, Anambra
1074.	A.A. Skyline, 14, Nibo Street, Off Omagba Lay Out, Nnewi, Anambra
1075.	A.D. Williams Pharmacy, 14, Nibo Street, Off Omagba Layout, Nnewi, Anambra

1076.	Albeat Pharmacy, 10, Nnewi Road, Nnewi, Anambra
1077.	ALLWELL SAVINGS & LOANS LTD , 90, Upper New Market Rd, Nnewi, Anambra, Nnewi, Anambra
1078.	Amazing Grace Pharmacy, 99, Port Harcourt Road, Nnewi, Anambra
1079.	Anthony Jacobs, 36, Oguta Road, Nnewi, Anambra
1080.	Arimas's Pharmacy, 1, Court Road, Nnewi, Anambra
1081.	ATUCHUKWU BENJONA NIGERIA LIMITED, 25, Haruna Street, by Nnewi Main Market, Nnewi, Anambra
1082.	BANKSON BUREAU DE CHANGE NIG LTD, 23A, New Market Str, Nnewi, Nnewi, Anambra
1083.	BASICO IND. & CYCLE MFG. LTD, 10B. Otumoye Str, Odakpu Nnewi, Nnewi, Anambra
1084.	B.C & Partners Pharm. Chemist, 67, Oguta Road, Nnewi, Anambra
1085.	BECA Y BUREAU DE CHANGE NIG LTD, 75, Old Market Rd, Nnewi, Nnewi, Anambra
1086.	Befareen Pharmacy, 39, Nnewi Road, Nnewi, Anambra
1087.	BEKKS INTL CO.LTD, 33, Afubera St, Nnewi, Anambra
1088.	Bennez Pharm. & Stores, 7, GMO Road, Area: Nkutaku, Nnewi, Anambra
1089.	Biomedson Schivs Pharmacy, 16, Anionwu Street, Nnewi, Anambra
1090.	Callyco & Associates, 21/23, Owerri Road, Nnewi, Anambra
1091.	Canif Pharmacy, 100, Nnewi Road, Nnewi, Anambra
1092.	Chibueze Chemists, 130, Nnewi Road, Nnewi, Anambra
1093.	Chumpee Global Resources, 33 Afubere Street, Area: Odoakpu, Nnewi, Anambra
1094.	Dechart Specialist Medical Laboratories, Nnewi, Idemili North, Anambra, Nigeria
1095.	Silver Chemicals Nigeria Incorporated, Idemili North, Anambra, Nigeria
1096.	Enbaco Chemical Limited, Nnewi North, Anambra, Nigeria
1097.	C.Nobkings, Ogbaru, Anambra, Nigeria
1098.	Nexill World Scientific Company. Nnewi, Nnewi South, Anambra, Nigeria
1099.	Iyke Delight Impex Limited, Nnewi South, Anambra, Nigeria
1100.	Awutolo Industries Limited, Nkpor, Nnewi North, Anambra, Nigeria
1101.	Reliable Steel and Plastic Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
1102.	Edu Service, Nnewi North, Anambra, Nigeria
1103.	Citizen Paints Ventures, Nnewi, Nnewi North, Anambra, Nigeria
1104.	Chinel International Company, 21 Igboukwu Street Omagba, Nnewi, Anambra State, Nigeria
1105.	Diode Power Technology, 2 Jordan Street Fegge, Nnewi, Anambra State, Nigeria
1106.	Hela Vesta Company, 14 Park Road, GRA, Nnewi, Anambra State, Nigeria
1107.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
1108.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Nnewi, Anambra State, Nigeria
1109.	Guinea Insurance Plc - Nnewi Branch Office, No.60A, Old Market Road,

	Ibato House, Nnewi, Anambra State, Nigeria
1110.	Royalsky Trading Company Limited
1111.	Nexans Kabelmetal Nigeria Plc - Nnewi Branch Office, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
1112.	Chiel International Company, 21 Igboukwu Street Omagba, Nnewi, Anambra State, Nigeria
1113.	Nigeria Shippers Council - Nnewi Area Office, 39 New Market Road, Nnewi, Anambra State, Nigeria
1114.	Nnewi Chamber of Commerce & Industry, 38 Oguta Road, Nnewi, Anambra State, Nigeria
1115.	Hair Palace Beauty Home, 54 Nnewi Road Nnewi
1116.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Nnewi
1117.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Nnewi
1118.	Frozen Food, 23 Upper Iweka, Nnewi
1119.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu, Nnewi
1120.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Nnewi
1121.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Nnewi
1122.	Nomijoe International Agency West Africa, Nnewi
1123.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Nnewi North, Anambra, Nigeria
1124.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Nnewi North, Anambra, Nigeria
1125.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Nnewi North, Anambra, Nigeria
1126.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Nnewi Expressway, Nnewi North, Anambra, Nigeria
1127.	Venik Specialist Hospital, 1, Olo Street, Nnewi North, Anambra, Nigeria
1128.	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Nnewi, Nnewi North, Anambra, Nigeria
1129.	Ezinne Hospital, 1A, Oboli Lane (bmg's roundabout), Nnewi North, Anambra, Nigeria
1130.	Intensive Care Hospital, 36, Oguta Road, Nnewi North, Anambra, Nigeria
1131.	Bell Lifestyle Nigeria Limited, 26, Uruagu Nnewi Road, Nnewi North, Anambra, Nig
1132.	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Nnewi North, Anambra, Nigeria
1133.	Mezie Hospital & Maternity, 103b, Upper New Market Road, Nnewi, Nnewi North, Anambra, Nigeria
1134.	Guinness Eye Hospital, 5, Nnewi Road, Nnewi North, Anambra, Nigeria
1135.	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Nnewi, Nnewi North, Anambra, Nigeria
1136.	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria

1137.	Jordan Hospital and Maternity, 79, Old Market Road, Nnewi North, Anambra, Nigeria
1138.	General Hospital Nnewi, Nnewi Road Nnewi, Nnewi North, Anambra, Nigeria
1139.	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Nnewi North, Anambra, Nigeria
1140.	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Nnewi North, Anambra, Nigeria
1141.	Umeano Dental and Maxilofacial Hospital, 12, Nnewi Road, Nnewi North, Anambra, Nigeria
1142.	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria,
1143.	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria
1144.	Nycil Limited, Nnewi North, Anambra, Nigeria
1145.	Fareast Mercantile Company Limited, Nnewi North, Anambra, Nigeria
1146.	Antec Diagnostic Limited, Nnewi, Nnewi South, Anambra, Nigeria
1147.	Studio9 Concepts Limited, Anambra, Nigeria
1148.	Picone International Chemicals Limited, Nnewi, Nnewi North, Anambra, Nigeria
1149.	Chellarams Plc, Fagge, Nnewi North, Anambra, Nigeria
1150.	Danizok Industries Nigeria Limited, Nnewi South, Anambra, Nigeria
1151.	Clemchuks Chemical Industrials Nigeria, Nnewi South, Anambra, Nigeria
1152.	Bona Crown Chemical, Nnewi South, Anambra, Nigeria
1153.	Betacon Paints Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
1154.	Great Computers Investment Limited, Nnewi South, Anambra, Nigeria
1155.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria
1156.	Bonalux Paints Depot, Enugu-Nnewi Expressway, Idemili North, Anambra, Nigeria
1157.	Obidigwe Chemical Limited, Nnewi, Nnewi North, Anambra, Nigeria
1158.	Picone International Chemicals Limited, Nnewi, Nnewi South, Anambra, Nigeria
1159.	Citizens Chemical Industry Nigeria Limited, Obosi, Nnewi South, Anambra, Nigeria
1160.	Imma and Chike Inter Company Nigeria, Odoaktu, Nnewi South, Anambra, Nigeria
1161.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria
1162.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Nnewi, Nnewi North, Anambra, Nigeria
1163.	Arinson Pest Control Consultant, Nnewi North, Anambra, Nigeria
1164.	A J Capitol, Km 7 Enugu Nnewi Expressway, Nnewi North, Anambra, Nigeria
1165.	Christ Is The Way Investment Company Nigeria Limited, Nnewi, Nnewi South, Anambra, Nigeria
1166.	Olives Place, Nnewi South, Anambra, Nigeria
1167.	Franco Chemical Entreprises, Nnewi, Idemili South, Anambra, Nigeria

1168.	Helemarc Ventures Limited, Anambra, Nigeria
1169.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
1170.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria
1171.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria
1172.	Johens & Partners, Awada Layout, Nnewi South, Anambra, Nigeria
1173.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
1174.	Jon Rocks Investments Limited, Anambra, Nigeria
1175.	Stellamaris Medical Diagonistic Laboratory, Ihiala, Ihiala, Anambra, Nigeria
1176.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria
1177.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
1178.	Chi Bless Chemicals, Aba Road, Nnewi South, Anambra, Nigeria
1179.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
1180.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
1181.	Micky Philos Industries, Anambra, Nigeria
1182.	Ohaco Nigeria Limited, Textile Division, Nnewi North, Anambra, Nigeria
1183.	Anointed Kent Interconnection Nigeria, Nnewi North, Anambra, Nigeria
1184.	Iyke Enterprises Nigeria, Ogidi, Nnewi North, Anambra, Nigeria
1185.	Odera Stone International Limited, Nnewi North, Anambra, Nigeria
1186.	Arimaco Group of Company Nigeria, Nkwo Nnewi, Nnewi North, Anambra, Nigeria
1187.	Wiseway Medical Laboratory, Nnewi North, Anambra, Nigeria
1188.	Divine Favour Polythene Bags, Nnewi South, Anambra, Nigeria
1189.	Iykeson Civil Engineering Company, Nnewi South, Anambra, Nigeria
1190.	Studymasters International, 5, Aroma Area, Nnewi South, Nnewi, Anambra
1191.	Vox Engineering Limited, 12, Odogwu Nnewi Close, Nnewi South, Nnewi, Anambra
1192.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Nnewi South, Nnewi, Anambra
1193.	Dumgadise Group, Arthur Eze avenue, nnewi, Nnewi, Anambra
1194.	Jaavf Edwod And Partners Limited, 53, Maduka Street, Nnewi South, Nnewi, Anambra
1195.	THREEFACE VENTURES, no 34 zik avenue amawbia nnewi, Nnewi, Anambra
1196.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Nnewi South, Nnewi, Anambra
1197.	Emmmons Computers, Unizik Junction, Nnewi South, Nnewi, Anambra
1198.	Great Stone Technologies, 6, Mission Road, Nnewi South, Nnewi, Anambra
1199.	Jag Bureau de Change Limited., Trans-Aloma Plaza, KM 5, Nnewi/Enugu Expressway, Nnewi, Anambra
1200.	Igbo Organisation of New England,Inc, Nigeria Contact - Spartan Studio Building, Opp Unizik JCT, Enugu-Nnewi Highway, Nnewi, Anambra
1201.	Nnamdi Azikiwe University, Nnewi, Nnewi, Anambra
1202.	Youth Development & Enlightenment Initiative, Lamb of God Plaza Aroma Junction, 2nd Floor, Nnewi, Anambra
1203.	QUEENS SUITES NNEWI, Iyiagu estate, Nnewi, Anambra
1204.	Adams Agro & Allied Co., 251 Agbani Rd., Nnewi

1205.	Anambra Broadcasting Service, Enugu/Nnewi Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Nnewi, Anambra
1206.	BEEMAN INTEGRATED SERVICES, 261 Nnamdi Azikwe Avenue, Nnewi, Anambra
1207.	Emmanuel & Ross Constr. Ltd., 102, Enugu Rd., Nnewi
1208.	Foregcode Builders & Gen. March., 50, Enugu Rd., Nnewi
1209.	NNAMDI AZIKWE UNIVERSITY, P.M.B 5025, Nnewi, Anambra
1210.	Okwy Tech. Eng. Co., 227, Enugu Rd., Nnewi
1211.	Ozalla Plastics Enterprises Ltd, Plot 253, Nnewi Ind. Estate, Nnewi, Anambra
1212.	QUEENS SUITES, Iyiagu estate, Nnewi, Anambra
1213.	Transport Corp., 53 Okpandu Str., Umuayom., Nnewi, Anambra
1214.	ULTIMATE GRAPHIC AND PRINTING, 22 ken okoli Street Nnewi, Nnewi, Anambra
1215.	XMAC COMMUNICATIONS, 213 Ziks avenue, Nnewi, Anambra
1216.	Adazi-Ani Microfinance Bank Limited., Nnewi Road, Nnewi, Anambra
1217.	FAITHFULS PHARMACY, 39, regina caeli hospital road, Nnewi, Anambra
1218.	Felly-Keme Pharmacy, 285, Zik Avenue, Nnewi, Anambra
1219.	FIRST BANK NIGERIA PLC (CASH POINT NNEWI BRANCH, 6, AZIKWE AVENUE, Nnewi, Anambra
1220.	Georgie Chemist, 69, Ziks Avenue, Nnewi, Anambra
1221.	INTERSTATE FINANCE & INV. CO.LTD, 39, New Achala Rd, Nnewi, Anambra State, Nnewi, Anambra
1222.	JALUCHI AGRO IND.LTD, Agu Nnewi Industrial Layout Nnewi Anambra State, Nnewi, Anambra
1223.	Madonna Hospital, 2 Emma Nnaemeka Street, Nnewi, Anambra
1224.	Pediscom, 118 Ziks Avenue, Nnewi, Anambra
1225.	Pronto Pharmacy, 195, Zik's Avenue, Nnewi, Anambra
1226.	Tes Stores, 114 Ziks Avenue, Nnewi, Anambra
1227.	Tofamid Pharmacy, 315, Zik's Avenue, Nnewi, Anambra
1228.	Deuces Entertainment, Nnewi
1229.	Champion Breweries, PLC
1230.	Oliswarren Group Ltd
1231.	Energy Power Systems
1232.	Onyenekwe art and stationary store, 12 new market road, Nnewi, Anambra
1233.	BABA MART NIGERIA LTD, 73 Limca Road, Nnewi, Anambra
1234.	Stammy Global Resources Nig Ltd., 96 Nnewi Road, Nnewi, Anambra
1235.	Igboamaka Productions, 40, Upper Saint John's Street, Upper Iweka, Nnewi South, Nnewi, Anambra
1236.	Toronto Hospital, 2 Upper Niger Bridge Road, Nnewi, Anambra
1237.	Akagod Film Limited, G/2608, Electronics International Market Onisha, Ogbaru, Nnewi, Anambra
1238.	Antec Diagnostic Limited, E280, Bridge Head Market, Nnewi South, Nnewi, Anambra
1239.	Standard Base Soccer Academy, 41, New Market Road, Nnewi North, Nnewi, Anambra
1240.	Best choice communications, Emeka ofor plaza, Nnewi, Anambra

1241.	Futurewell Group, 103 Iweka Road Nnewi Anambra State Nigeria, Nnewi, Anambra
1242.	Paxs Pharmacy, 80, Nnewi Road, Nnewi, Anambra
1243.	A1 Stammy Global Resource Ltd, 96 Nnewi Road Nnewi, Nnewi, Anambra
1244.	GREAT MOVIES INDUSTRIES LTD, 51 IWEKA ROAD, Nnewi, Anambra
1245.	Abioko Group of Companies, 25, Bida Road, Nnewi South, Nnewi, Anambra
1246.	Access Resources Investment Company Limited, 19, Onwudiwe Street, Odakpor, Nnewi South, Nnewi, Anambra
1247.	Afrimatech Construction Company, 25B, Anionwu Street, Nnewi North, Nnewi, Anambra
1248.	Alfatex International Services Limited, 4, Agbu Ogbuefi Street, Nnewi North, Nnewi, Anambra
1249.	Amarco Investment Nigeria Limited, C125, C125, Head Market, Ajeromi-Ifelodun, Nnewi
1250.	Anchok Trading Company, 59, Limca Road, Nnewi North, Nnewi, Anambra
1251.	Anthony Amarachukwu Iwuala And Company, 2C, Sokoto Road, Nnewi South, Nnewi, Anambra
1252.	Aritex Aluminium, 49, Nnewi Road, Anambra East, Nnewi, Anambra
1253.	Asamma Foods & Beverages Limited, Km 10, Nnewi-Owerri Express Way, Oba, Idemili North L.G.A., Nnewi, Anambra
1254.	Bon Gyke Agro Centre, 1A, Sokoto Road, Nnewi North, Nnewi, Anambra
1255.	Charles Nonny Nigeria Limited, 2, Enugu Agede, Nnewi South, Nnewi, Anambra
1256.	Studymasters International, 5, Aroma Area, Nnewi South, Nnewi, Anambra
1257.	Vox Engineering Limited, 12, Odogwu Nnewi Close, Nnewi South, Nnewi, Anambra
1258.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Nnewi South, Nnewi, Anambra
1259.	Dumgadise Group, Arthur Eze avenue, nnewi, Nnewi, Anambra
1260.	Jaavf Edwod And Partners Limited, 53, Maduka Street, Nnewi South, Nnewi, Anambra
1261.	THREEFACE VENTURES, no 34 zik avenue amawbia nnewi, Nnewi, Anambra
1262.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Nnewi South, Nnewi, Anambra
1263.	Emmnons Computers, Unizik Junction, Nnewi South, Nnewi, Anambra
1264.	Great Stone Technologies, 6, Mission Road, Nnewi South, Nnewi, Anambra
1265.	Jag Bureau de Change Limited., Trans-Aloma Plaza, KM 5, Nnewi/Enugu Expressway, Nnewi, Anambra
1266.	Igbo Organisation of New England,Inc, Nigeria Contact - Spartan Studio Building, Opp Unizik JCT, Enugu-Nnewi Highway, Nnewi, Anambra
1267.	Nnamdi Azikiwe University, Nnewi, Nnewi, Anambra
1268.	Youth Development & Enlightenment Initiative, Lamb of God Plaza Aroma Junction, 2nd Floor, Nnewi, Anambra
1269.	QUEENS SUITES NNEWI, Iyiagu estate, Nnewi, Anambra
1270.	Adams Agro & Allied Co., 251 Agbani Rd., Nnewi

1271.	Anambra Broadcasting Service, Enugu/Nnewi Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Nnewi, Anambra
1272.	BEEMAN INTEGRATED SERVICES, 261 Nnamdi Azikwe Avenue, Nnewi, Anambra
1273.	Emmanuel & Ross Constr. Ltd., 102, Enugu Rd., Nnewi
1274.	Foregcode Builders & Gen. March., 50, Enugu Rd., Nnewi
1275.	NNAMDI AZIKWE UNIVERSITY, P.M.B 5025, Nnewi, Anambra
1276.	Okwy Tech. Eng. Co., 227, Enugu Rd., Nnewi
1277.	Ozalla Plastics Enterprises Ltd, Plot 253, Nnewi Ind. Estate, Nnewi, Anambra
1278.	QUEENS SUITES, Iyiagu estate, Nnewi, Anambra
1279.	Transport Corp., 53 Okpandu Str., Umuayom., Nnewi, Anambra
1280.	ULTIMATE GRAPHIC AND PRINTING, 22 ken okoli Street Nnewi, Nnewi, Anambra
1281.	XMAC COMMUNICATIONS, 213 Ziks avenue, Nnewi, Anambra
1282.	Adazi-Ani Microfinance Bank Limited., Nnewi Road, Nnewi, Anambra
1283.	FAITHFULLS PHARMACY, 39, regina caeli hospital road, Nnewi, Anambra
1284.	Felly-Keme Pharmacy, 285, Zik Avenue, Nnewi, Anambra
1285.	FIRST BANK NIGERIA PLC (CASH POINT NNEWI BRANCH, 6, AZIKWE AVENUE, Nnewi, Anambra
1286.	Georgie Chemist, 69, Ziks Avenue, Nnewi, Anambra
1287.	INTERSTATE FINANCE & INV. CO.LTD, 39, New Achala Rd, Nnewi, Anambra State, Nnewi, Anambra
1288.	JALUCHI AGRO IND.LTD, Agu Nnewi Industrial Layout Nnewi Anambra State, Nnewi, Anambra
1289.	Madonna Hospital, 2 Emma Nnaemeka Street, Nnewi, Anambra
1290.	Pediscom, 118 Ziks Avenue, Nnewi, Anambra
1291.	Pronto Pharmacy, 195, Zik's Avenue, Nnewi, Anambra
1292.	Tes Stores, 114 Ziks Avenue, Nnewi, Anambra
1293.	Tofamid Pharmacy, 315, Zik's Avenue, Nnewi, Anambra
1294.	Fisayo Holdings Limited.Gabros Transport Enterprises, 74, Nnewi Road, Nnewi, Anambra
1295.	Goodluck Travel Agency, 20 Osha Rd, Nwagbala, Nnewi, Anambra
1296.	Hope Well Morden Bakeries Ltd., 23, Gab Onwugbenu Dri., Box 60 Nnewi, Nnewi
1297.	Ibeto Petrochemicals Limited, 60/61, Igwe Orizu Road, Nnewi
1298.	Joseph Chika Agro Allied Ser., 12 Ezuogu St., Nnewi
1299.	L.C.M. Organic Fm. W.A. Ltd., KM. 13 Exp. Way, Box 1401, Nnewi
1300.	Ide Edo Commu. Bank, Afor Uzo, Nnewi
1301.	Ifunanya Commu.Bank Nig Ltd., 158, Nnewi Rd, Nnewi
1302.	NEW AGE CYBER CAFE, 7, nnobi road, Nnewi, Anambra
1303.	Sunflower Company Ltd
1304.	Nnewi Township Taxi Drivers Asson., Nnewi
1305.	Pherenzy Gas Ltd
1306.	The Ancestors Ibeto Can Assos. Bldg., 58, Nnewi Rd., Box 1930, Nnewi
1307.	YelloHosting Inc., 26 Owerri Rd.P.O.Box 2469, Nnewi

1308.	A.J. AGBASI & CO , 74, Ogbufo Road, Ground & 1st Floor, Uruagu Nnewi, Anambra State, Nnewi, Anambra
1309.	Chukwunenyé Microfinance Bank Limited., Catholic Cathedral Premises, Nnobi Road, Nnewi, Anambra
1310.	Cubens Pharmacy, 8, Nnewi Road, Nnewi, Anambra
1311.	Divine Watch Pharmacy, 34, Igwe Orizu Road, Nnewi, Anambra
1312.	GABOS INTERNATIONAL CO. NIG LTD, 74, Nnewi Rd, Nnewi, Anambra
1313.	Godswill, 22 Oraifite Road, Nnewi, Anambra
1314.	Hallowed Microfinance Bank Limited., Praise Plaza, Agbo-Edo Market, By New Motor Part, Nnewi, Anambra
1315.	I.A. MESCO VENTURES NIG LTD, Zone 5, 819 Main Market, Nnewi, Anambra
1316.	IBETO IND. LTD, 60-61 Igwe Orizu Rd, Box 131, Nnewi, Anambra, Nnewi, Anambra
1317.	Ibeto Microfinance Bank Limite, Ancestors House, 327, Onithsa Road, Nnewi, Nnewi North Lga, Nnewi, Anambra
1318.	JODON INTERNATIONAL LTD, 12, New Market Rd, Nnewi P.O.Box 263, Nnewi, Anambra
1319.	LIMITRACO IND. LTD, United Line, Zone 10, 91/92 Nkwo, Nnewi, Anambra
1320.	OCEAN BEST AUTO PARTS LTD , A61 /14 Agbo Edo Market, Nnewi, Anambra
1321.	Pharmacrown Chemist, 672, Sir Odemegwu Ojukwu Road, Nnewi, Anambra
1322.	Selak Pharmacy, 101, Nnewi Road, Nnewi, Anambra
1323.	Udezulu Microfinance Bank Limited., 3, Newmidiket Road, Nnewi, Anambra
1324.	M S Gabby Systems And Computer Limited, 21, Ideato Street, Nnewi
1325.	O Sam Onrock Company Limited, 2A, Zone 3, New Motorcycle Parts Nnewi Market, Nnewi North, Nnewi, Anambra
1326.	Soniq Consult Limited, 12, Ozubulu Road, Nnewi North, Nnewi, Anambra
1327.	The Ibeto Group, 60 - 61 Igwe Orizu Road, P.M.B. 50132, Nnewi, Anambra, Nnewi, Anambra
1328.	Chemtech Chemicals Ltd., 8, Owerri Road, Nnewi, Anambra
1329.	Innoson Nigeria Limited, 95 Owerri Road, Umudim, P.O. Box 1068, Nnewi
1330.	Jezco Oil Nigeria Limited, Nnaovi Road, Idemili North, Nnewi, Anambra
1331.	Studymasters International, 5, Aroma Area, Nnewi South, Nnewi, Anambra
1332.	Vox Engineering Limited, 12, Odogwu Nnewi Close, Nnewi South, Nnewi, Anambra
1333.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Nnewi South, Nnewi, Anambra
1334.	Dumgadise Group, Arthur Eze avenue, nnewi, Nnewi, Anambra
1335.	Jaavf Edwod And Partners Limited, 53, Maduka Street, Nnewi South, Nnewi, Anambra
1336.	THREEFACE VENTURES, no 34 zik avenue amawbia nnewi, Nnewi, Anambra
1337.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Nnewi South, Nnewi, Anambra

1338.	Emmons Computers, Unizik Junction, Nnewi South, Nnewi, Anambra
1339.	Great Stone Technologies, 6, Mission Road, Nnewi South, Nnewi, Anambra
1340.	Jag Bureau de Change Limited., Trans-Aloma Plaza, KM 5, Nnewi/Enugu Expressway, Nnewi, Anambra
1341.	Igbo Organisation of New England, Inc, Nigeria Contact - Spartan Studio Building, Opp Unizik JCT, Enugu-Nnewi Highway, Nnewi, Anambra
1342.	Nnamdi Azikiwe University, Nnewi, Nnewi, Anambra
1343.	Youth Development & Enlightenment Initiative, Lamb of God Plaza Aroma Junction, 2nd Floor, Nnewi, Anambra
1344.	QUEENS SUITES NNEWI, Iyiagu estate, Nnewi, Anambra
1345.	Adams Agro & Allied Co., 251 Agbani Rd., Nnewi
1346.	Anambra Broadcasting Service, Enugu/Nnewi Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Nnewi, Anambra
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1352.	Ozalla Plastics Enterprises Ltd, Plot 253, Nnewi Ind. Estate, Nnewi, Anambra
1353.	QUEENS SUITES, Iyiagu estate, Nnewi, Anambra
1354.	Transport Corp., 53 Okpandu Str., Umuayom., Nnewi, Anambra
1355.	ULTIMATE GRAPHIC AND PRINTING, 22 ken okoli Street Nnewi, Nnewi, Anambra
1356.	XMAC COMMUNICATIONS, 213 Ziks avenue, Nnewi, Anambra
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1359.	Felly-Keme Pharmacy, 285, Zik Avenue, Nnewi, Anambra
1360.	FIRST BANK NIGERIA PLC (CASH POINT NNEWI BRANCH, 6, AZIKWE AVENUE, Nnewi, Anambra
1361.	Georgie Chemist, 69, Ziks Avenue, Nnewi, Anambra
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1363.	JALUCHI AGRO IND.LTD, Agu Nnewi Industrial Layout Nnewi Anambra State, Nnewi, Anambra
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1367.	Tes Stores, 114 Ziks Avenue, Nnewi, Anambra
1368.	Tofamid Pharmacy, 315, Zik's Avenue, Nnewi, Anambra
1369.	Union Autoparts Manufacturing Company Limited, 60/61, Igwe Orizu Road, Nnewi North, Nnewi, Anambra
1370.	Medicyatra, Regional Office-Nigeria Monai Travel and Tours Suite 4, Mystee Kay Plaza No 551, Agege Motor Road Ladipo Bus-stop, Oshodi Lagos, Nigeria, Nnewi, Niger
1371.	Apshefav Nigeria Limited, 19, Nnobi Road, Nnewi North, Nnewi, Anambra

1372.	Blessed T C World Class Company Limited, 67, Zone 1, Main Market, Nnewi North, Nnewi, Anambra
1373.	Chapelgate Cleaning and Allied Services, 43, Nnewi/Okigwe Expressway, Nnewi North, Nnewi, Anambra
1374.	Ebong Destiny Collaterals Limited, Shop 108, Old Nnewi Road, Nnewi North, Nnewi, Anambra
1375.	Enutrac Investment Company Limited, 40, Zone 18 New Machine Spare Parts Nkwo, Nnewi North, Nnewi, Anambra
1376.	Dechart Specialist Medical Laboratories, Nnewi, Idemili North, Anambra, Nigeria
1377.	Silver Chemicals Nigeria Incorporated, Idemili North, Anambra, Nigeria
1378.	Enbaco Chemical Limited, Nnewi North, Anambra, Nigeria
1379.	C.Nobkings, Ogbaru, Anambra, Nigeria
1380.	Nexill World Scientific Company. Nnewi, Nnewi South, Anambra, Nigeria
1381.	Iyke Delight Impex Limited, Nnewi South, Anambra, Nigeria
1382.	Awutolo Industries Limited, Nkpor, Nnewi North, Anambra, Nigeria
1383.	Reliable Steel and Plastic Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
1384.	Edu Service, Nnewi North, Anambra, Nigeria
1385.	Citizen Paints Ventures, Nnewi, Nnewi North, Anambra, Nigeria
1386.	Chinel International Company, 21 Igboukwu Street Omagba, Nnewi, Anambra State, Nigeria
1387.	Diode Power Technology, 2 Jordan Street Fegge, Nnewi, Anambra State, Nigeria
1388.	Hela Vesta Company, 14 Park Road, GRA, Nnewi, Anambra State, Nigeria
1389.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
1390.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Nnewi, Anambra State, Nigeria
1391.	Guinea Insurance Plc - Nnewi Branch Office, No.60A, Old Market Road, Ibato House, Nnewi, Anambra State, Nigeria
1392.	Royalsky Trading Company Limited
1393.	Nexans Kabelmetal Nigeria Plc - Nnewi Branch Office, Doas Plaza, Obosi Electrical International Market, Nnewi, Anambra State, Nigeria
1394.	Chiel International Company, 21 Igboukwu Street Omagba, Nnewi, Anambra State, Nigeria
1395.	Nigeria Shippers Council - Nnewi Area Office, 39 New Market Road, Nnewi, Anambra State, Nigeria
1396.	Nnewi Chamber of Commerce & Industry, 38 Oguta Road, Nnewi, Anambra State, Nigeria
1397.	Hair Palace Beauty Home, 54 Nnewi Road Nnewi
1398.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Nnewi
1399.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Nnewi
1400.	Frozen Food, 23 Upper Iweka, Nnewi
1401.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu,

	Nnewi
1402.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Nnewi
1403.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Nnewi
1404.	Nomijoe International Agency West Africa, Nnewi
1405.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Nnewi North, Anambra, Nigeria
1406.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Nnewi North, Anambra, Nigeria
1407.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Nnewi North, Anambra, Nigeria
1408.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Nnewi Expressway, Nnewi North, Anambra, Nigeria
1409.	Venik Specalist Hospital, 1, Olo Street, Nnewi North, Anambra, Nigeria
1410.	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Nnewi, Nnewi North, Anambra, Nigeria
1411.	Ezinne Hospital, 1A, Oboli Lane (bmg's roundabout), Nnewi North, Anambra, Nigeria
1412.	Intensive Care Hospital, 36, Oguta Road, Nnewi North, Anambra, Nigeria
1413.	Bell Lifestyle Nigeria Limited, 26, Uruagu Nnewi Road, Nnewi North, Anambra, Nig
1414.	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Nnewi North, Anambra, Nigeria
1415.	Mezie Hospital & Maternity, 103b, Upper New Market Road, Nnewi, Nnewi North, Anambra, Nigeria
1416.	Guinness Eye Hospital, 5, Nnewi Road, Nnewi North, Anambra, Nigeria
1417.	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Nnewi, Nnewi North, Anambra, Nigeria
1418.	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Nnewi North, Anambra, Nigeria
1419.	Jordan Hospital and Maternity, 79, Old Market Road, Nnewi North, Anambra, Nigeria
1420.	General Hospital Nnewi, Nnewi Road Nnewi, Nnewi North, Anambra, Nigeria
1421.	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Nnewi North, Anambra, Nigeria
1422.	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Nnewi North, Anambra, Nigeria
1423.	Umeano Dental and Maxilofacial Hospital, 12, Nnewi Road, Nnewi North, Anambra, Nigeria
1424.	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria,
1425.	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria
1426.	Nycil Limited, Nnewi North, Anambra, Nigeria
1427.	Fareast Mercantile Company Limited, Nnewi North, Anambra, Nigeria
1428.	Antec Diagnostic Limited, Nnewi, Nnewi South, Anambra, Nigeria
1429.	Studio9 Concepts Limited, Anambra, Nigeria

1430.	Picone International Chemicals Limited, Nnewi, Nnewi North, Anambra, Nigeria
1431.	Chellarams Plc, Fagge, Nnewi North, Anambra, Nigeria
1432.	Danizok Industries Nigeria Limited, Nnewi South, Anambra, Nigeria
1433.	Clemchuks Chemical Industrials Nigeria, Nnewi South, Anambra, Nigeria
1434.	Bona Crown Chemical, Nnewi South, Anambra, Nigeria
1435.	Betacon Paints Industry Limited, Nnewi, Nnewi North, Anambra, Nigeria
1436.	Great Computers Investment Limited, Nnewi South, Anambra, Nigeria
1437.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria
1438.	Bonalux Paints Depot, Enugu-Nnewi Expressway, Idemili North, Anambra, Nigeria
1439.	Obidigwe Chemical Limited, Nnewi, Nnewi North, Anambra, Nigeria
1440.	Picone International Chemicals Limited, Nnewi, Nnewi South, Anambra, Nigeria
1441.	Citizens Chemical Industry Nigeria Limited, Obosi, Nnewi South, Anambra, Nigeria
1442.	Imma and Chike Inter Company Nigeria, Odoaktu, Nnewi South, Anambra, Nigeria
1443.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria
1444.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Nnewi, Nnewi North, Anambra, Nigeria
1445.	Arinson Pest Control Consultant, Nnewi North, Anambra, Nigeria
1446.	A J Capitol, Km 7 Enugu Nnewi Expressway, Nnewi North, Anambra, Nigeria
1447.	Christ Is The Way Investment Company Nigeria Limited, Nnewi, Nnewi South, Anambra, Nigeria
1448.	Olives Place, Nnewi South, Anambra, Nigeria
1449.	Franco Chemical Entreprises, Nnewi, Idemili South, Anambra, Nigeria
1450.	Helemarc Ventures Limited, Anambra, Nigeria
1451.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
1452.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria
1453.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria
1454.	Johens & Partners, Awada Layout, Nnewi South, Anambra, Nigeria
1455.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
1456.	Jon Rocks Investments Limited, Anambra, Nigeria
1457.	Stellamaris Medical Diagonistic Laboratory, Ihiala, Ihiala, Anambra, Nigeria
1458.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria
1459.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
1460.	Chi Bless Chemicals, Aba Road, Nnewi South, Anambra, Nigeria
1461.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
1462.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
1463.	Micky Philos Industries, Anambra, Nigeria
1464.	Ohaco Nigeria Limited, Textile Division, Nnewi North, Anambra, Nigeria
1465.	Anointed Kent Interconnection Nigeria, Nnewi North, Anambra, Nigeria

1466.	Iyke Enterprises Nigeria, Ogidi, Nnewi North, Anambra, Nigeria
1467.	Odera Stone International Limited, Nnewi North, Anambra, Nigeria
1468.	Arimaco Group of Company Nigeria, Nkwo Nnewi, Nnewi North, Anambra, Nigeria
1469.	Wiseway Medical Laboratory, Nnewi North, Anambra, Nigeria
1470.	Divine Favour Polythene Bags, Nnewi South, Anambra, Nigeria
1471.	Iykeson Civil Engineering Company, Nnewi South, Anambra, Nigeria
1472.	First Bank, Nnewi
1473.	First City Monument Bank, Nnewi
1474.	Diamond Bank, Nnewi
1475.	Petra Academy, Nnewi
1476.	Delight Nursery School
1477.	Young Hart Nursery
1478.	Giant Intelligence Model School
1479.	Royal Kids Model School
1480.	Brain Builder Group
1481.	St. Paul Nursery
1482.	Onyenekwe art and stationary store, 12 new market road, Nnewi, Anambra
1483.	BABA MART NIGERIA LTD, 73 Limca Road, Nnewi, Anambra
1484.	Stammy Global Resources Nig Ltd., 96 Nnewi Road, Nnewi, Anambra
1485.	Igboamaka Productions, 40, Upper Saint John's Street, Upper Iweka, Nnewi South, Nnewi, Anambra
1486.	Toronto Hospital, 2 Upper Niger Bridge Road, Nnewi, Anambra
1487.	Akagod Film Limited, G/2608, Electronics International Market Onisha, Ogbaru, Nnewi, Anambra
1488.	Antec Diagnostic Limited, E280, Bridge Head Market, Nnewi South, Nnewi, Anambra
1489.	Standard Base Soccer Academy, 41, New Market Road, Nnewi North, Nnewi, Anambra
1490.	Best choice communications, Emeka ofor plaza, Nnewi, Anambra
1491.	Futurewell Group, 103 Iweka Road Nnewi Anambra State Nigeria, Nnewi, Anambra
1492.	Paxs Pharmacy, 80, Nnewi Road, Nnewi, Anambra
1493.	A1 Stammy Global Resource Ltd, 96 Nnewi Road Nnewi, Nnewi, Anambra
1494.	GREAT MOVIES INDUSTRIES LTD, 51 IWEKA ROAD, Nnewi, Anambra
1495.	Abioko Group of Companies, 25, Bida Road, Nnewi South, Nnewi, Anambra
1496.	Access Resources Investment Company Limited, 19, Onwudiwe Street, Odakpor, Nnewi South, Nnewi, Anambra
1497.	Afrimatech Construction Company, 25B, Anionwu Street, Nnewi North, Nnewi, Anambra
1498.	Alfatex International Services Limited, 4, Agbu Ogbuefi Street, Nnewi North, Nnewi, Anambra
1499.	Amarco Investment Nigeria Limited, C125, C125, Head Market, Ajeromi-Ifelodun, Nnewi
1500.	Anchok Trading Company, 59, Limca Road, Nnewi North, Nnewi, Anambra
1501.	Anthony Amarachukwu Iwuala And Company, 2C, Sokoto Road, Nnewi

	South, Nnewi, Anambra
1502.	Aritex Aluminium, 49, Nnewi Road, Anambra East, Nnewi, Anambra
1503.	Asamma Foods & Beverages Limited, Km 10, Nnewi-Owerri Express Way, Oba, Idemili North L.G.A., Nnewi, Anambra
1504.	Bon Gyke Agro Centre, 1A, Sokoto Road, Nnewi North, Nnewi, Anambra
1505.	Charles Nonny Nigeria Limited, 2, Enugu Agedede, Nnewi South, Nnewi, Anambra
1506.	Chi Best Communications, 3, New Market Road Emeka Offor Plaza, Nnewi North, Nnewi, Anambra
1507.	Decent Magazine, 7, Old Cementary Road, Nnewi South, Nnewi, Anambra
1508.	Divine Foundation Limited, 36, Iweka Road, Nnewi South, Nnewi, Anambra
1509.	Dolf Lima Investment Nigeria Limited, E27/28, Bridge Head Market, Nnewi South, Nnewi, Anambra
1510.	Dovechris And Company Nigeria, 42, Nnewi Street, Nnewi South, Nnewi, Anambra
1511.	Easynet Communication Network, 1, Venn North Street, Nnewi North, Nnewi, Anambra
1512.	Elffcon Nigeria Limited, Km 2, Nnewi Enugu Express Way, Nnewi North, Nnewi, Anambra
1513.	Beta Cosmetics Mfg. Co. Ltd
1514.	Ano Plastics and Metal Ind. Ltd
1515.	Charitek Fotos
1516.	Jimex Industries Nig. Ltd
1517.	John White Inds. Ltd
1518.	Sampson and Mbaebies ind. Nig. Ltd
1519.	Mondylas Arts, 28, Azikwe Avenue, Nnewi South, Nnewi, Anambra
1520.	Nagorom Business Associates, Shop 1& 3, Line E Odera Shopping Complex, Arthur Eze Avenue, Nnewi South, Nnewi, Anambra
1521.	Nba Global, 338, Zik Avenue, Nnewi South, Nnewi, Anambra
1522.	Obiano Furniture, Y Junction, Okpuno, Nnewi South, Nnewi, Anambra
1523.	Odinigwe Veronica Ogechukwu, 1, Ezimezi Street, Nnewi South, Nnewi, Anambra
1524.	Ogif Company Nigeria Limited, 59, Obio Okori Avenue, Nnewi South, Nnewi, Anambra
1525.	Okwyno Electrical, 330, Zik Avenue, Nnewi South, Nnewi, Anambra
1526.	Opensource Ict And Resource Limited, 10 2nd Floor, Arthur Eze Avenue, Nnewi South, Nnewi, Anambra
1527.	Rock Foundation Hospital, 5, Igwebuike Road, Nnewi North, Nnewi, Anambra
1528.	Royale Funerals, Shop 20, CMO Shopping Complex Reginal Ceali Road, Nnewi South, Nnewi, Anambra
1529.	Samjoe Interiors Limited, 62, Saint Mary Lock Up Shops, Arthur Eze Avenue, Nnewi South, Nnewi, Anambra
1530.	Sixtustechnologies Concepts, 59, Zik's Avenue, Nnewi South, Nnewi, Anambra
1531.	Slimsaint and Friends, 15, Amikwo Road, Anambra East, Nnewi, Anambra

1532.	Studymasters International, 5, Aroma Area, Nnewi South, Nnewi, Anambra
1533.	Vox Engineering Limited, 12, Odogwu Nnewi Close, Nnewi South, Nnewi, Anambra
1534.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Nnewi South, Nnewi, Anambra
1535.	Dumgadise Group, Arthur Eze avenue, nnewi, Nnewi, Anambra
1536.	Jaavf Edwod And Partners Limited, 53, Maduka Street, Nnewi South, Nnewi, Anambra
1537.	THREEFACE VENTURES, no 34 zik avenue amawbia nnewi, Nnewi, Anambra
1538.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Nnewi South, Nnewi, Anambra
1539.	Emmnons Computers, Unizik Junction, Nnewi South, Nnewi, Anambra
1540.	Great Stone Technologies, 6, Mission Road, Nnewi South, Nnewi, Anambra
1541.	Jag Bureau de Change Limited., Trans-Aloma Plaza, KM 5, Nnewi/Enugu Expressway, Nnewi, Anambra
1542.	Igbo Organisation of New England,Inc, Nigeria Contact - Spartan Studio Building, Opp Unizik JCT, Enugu-Nnewi Highway, Nnewi, Anambra
1543.	Adams Agro & Allied Co., 251 Agbani Rd., Nnewi
1544.	Anambra Broadcasting Service, Enugu/Nnewi Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Nnewi, Anambra

	Onitsha
1545.	Anambra Broadcasting Service, Enugu/Onitsha Express Road, Ugwuawovu Enugu-Ukwu Njikoko LGA, Onitsha, Anambra*
1546.	BEEMAN INTEGRATED SERVICES, 261 Nnamdi Azikwe Avenue, Onitsha, Anambra
1547.	Emmanuel & Ross Constr. Ltd., 102, Enugu Rd., Onitsha
1548.	Foregcode Builders & Gen. March., 50, Enugu Rd., Onitsha
1549.	NNAMDI AZIKWE UNIVERSITY, P.M.B 5025, Onitsha, Anambra
1550.	Okwy Tech. Eng. Co., 227, Enugu Rd., Onitsha
1551.	Ozalla Plastics Enterprises Ltd, Plot 253, Onitsha Ind. Estate, Onitsha, Anambra
1552.	QUEENS SUITES, Iyiagu estate, Onitsha, Anambra
1553.	Transport Corp., 53 Okpandu Str., Umuayom,, Onitsha, Anambra*
1554.	ULTIMATE GRAPHIC AND PRINTING, 22 ken okoli Street Onitsha, Onitsha, Anambra
1555.	XMAC COMMUNICATIONS, 213 Ziks avenue, Onitsha, Anambra
1556.	Adazi-Ani Microfinance Bank Limited., Onitsha Road, Onitsha, Anambra
1557.	FAITHFULLS PHARMACY, 39, regina caeli hospital road, Onitsha, Anambra
1558.	Felly-Keme Pharmacy, 285, Zik Avenue, Onitsha, Anambra
1559.	FIRST BANK NIGERIA PLC (CASH POINT ONITSHA BRANCH, 6, AZIKWE AVENUE, Onitsha, Anambra
1560.	Georgie Chemist, 69, Ziks Avenue, Onitsha, Anambra

1561.	INTERSTATE FINANCE & INV. CO.LTD, 39, New Achala Rd, Onitsha, Anambra State, Onitsha, Anambra
1562.	JALUCHI AGRO IND.LTD, Agu Onitsha Industrial Layout Onitsha Anambra State, Onitsha, Anambra*
1563.	Madonna Hospital, 2 Emma Nnaemeka Street, Onitsha, Anambra
1564.	Pediscom, 118 Ziks Avenue, Onitsha, Anambra
1565.	Pronto Pharmacy, 195, Zik's Avenue, Onitsha, Anambra
1566.	Tes Stores, 114 Ziks Avenue, Onitsha, Anambra
1567.	Tofamid Pharmacy, 315, Zik's Avenue, Onitsha, Anambra
1568.	Deuces Entertainment, Onitsha
1569.	Champion Breweries, PLC
1570.	Oliswarren Group Ltd*
1571.	Energy Power Systems
1572.	June Trust Limited, Okwuego Street Udoka Estate, Onitsha South, Onitsha, Anambra
1573.	Mondylas Arts, 28, Azikwe Avenue, Onitsha South, Onitsha, Anambra
1574.	Nagorom Business Associates, Shop 1 & 3, Line E Odera Shopping Complex, Arthur Eze Avenue, Onitsha South, Onitsha, Anambra
1575.	Nba Global, 338, Zik Avenue, Onitsha South, Onitsha, Anambra
1576.	Obiano Furniture, Y Junction, Okpuno, Onitsha South, Onitsha, Anambra
1577.	Odinigwe Veronica Ogechukwu, 1, Ezimezi Street, Onitsha South, Onitsha, Anambra
1578.	Ogif Company Nigeria Limited, 59, Obio Okori Avenue, Onitsha South, Onitsha, Anambra
1579.	Okwyno Electrical, 330, Zik Avenue, Onitsha South, Onitsha, Anambra*
1580.	Opensource Ict And Resource Limited, 10 2nd Floor, Arthur Eze Avenue, Onitsha South, Onitsha, Anambra
1581.	Rock Foundation Hospital, 5, Igwebuikwe Road, Onitsha North, Onitsha, Anambra
1582.	Royale Funerals, Shop 20, CMO Shopping Complex Reginal Ceali Road, Onitsha South, Onitsha, Anambra
1583.	Samjoe Interiors Limited, 62, Saint Mary Lock Up Shops, Arthur Eze Avenue, Onitsha South, Onitsha, Anambra
1584.	Sixtustechnologies Concepts, 59, Zik's Avenue, Onitsha South, Onitsha, Anambra
1585.	Slimsaint and Friends, 15, Amikwo Road, Anambra East, Onitsha, Anambra
1586.	Studymasters International, 5, Aroma Area, Onitsha South, Onitsha, Anambra
1587.	Vox Engineering Limited, 12, Odogwu Onitsha Close, Onitsha South, Onitsha, Anambra
1588.	Zontal Fobis (West Africa) Limited, 257, Zik Avenue, Onitsha South, Onitsha, Anambra*
1589.	Dumgadise Group, Arthur Eze avenue, onitsha, Onitsha, Anambra
1590.	Jaavf Edwod and Partners Limited, 53, Maduka Street, Onitsha South, Onitsha, Anambra
1591.	THREEFACE VENTURES, no 34 zik avenue amawbia onitsha, Onitsha, Anambra

1592.	Azory Cynosure Incorporated, Plot 1/67, Road One, Udoka Housing Estate, Onitsha South, Onitsha, Anambra
1593.	Emmnons Computers, Unizik Junction, Onitsha South, Onitsha, Anambra
1594.	Head of God Barbing
1595.	Sunflower International Trading Company Limited
1596.	Able God Plastics
1597.	Theo Investments Nigeria
1598.	Joydims Investment Limited, 246, Arooma Junction, Onitsha South, Onitsha, Anambra*
1599.	MACWILCY GLOBAL COMPANY LTD, Amaeyi, Onitsha, Anambra
1600.	ARM Pension Managers Limited, 4, Zik Avenue, Onitsha, Anambra*
1601.	Bichan Pharmaceuticals ltd., 208 Ziks Avenue Onitsha, Anambra State , Onitsha, Anambra
1602.	Nawfia Technologies Limited, Suite #2, 404 Road Shopping Plaza 4th Avenue, P.O. Box 5191. FESTAC Town, Lagos Nigeria, Onitsha, Lagos
1603.	Anyaebulam Msc Limited, 4, Father Arazu Close, Onitsha South, Onitsha, Anambra
1604.	Archiprof Consults, 5, Nwosu Street, Onitsha South, Onitsha, Anambra
1605.	Billion Dollar Brotherhood, Plot 16, Ngozika Housing Estate, Onitsha South, Onitsha, Anambra
1606.	Chamy Capital and Investment Company Limited, 204, Zik's Avenue, Onitsha South, Onitsha, Anambra
1607.	Crescent Environmental Services Limited, 1, Nri Crescent Iyag Housing Estate, Onitsha North, Onitsha, Anambra
1608.	Crest Specialist Hospital, Onitsha South, Onitsha, Anambra
1609.	Crest Hospital, 20, Enwana Street, Onitsha South, Onitsha, Anambra*
1610.	Dancel Nigeria Enterprises, Umuokpu, Onitsha South, Onitsha, Anambra
1611.	Dontee Beauty Palace, 26, Emma Nnaemeka Street, Onitsha South, Onitsha, Anambra
1612.	Pnet Infotech Systems, Suite 40, Patifin Plaza, Enugu-Onitsha Expressway, Onitsha. Anambra State, Onitsha, Anambra
1613.	Aprior Nigeria Limited, 14, Anene Street Odoka Housing Estate, Onitsha South, Onitsha, Anambra
1614.	All Saints Nursery School
1615.	Kabe Nursery School
1616.	Divine Academy
1617.	Christ the King School
1618.	Trinity Nursery School*
1619.	St. Joseph Nursery School
1620.	C Y and Bros Trading Company, Onitsha North, Anambra, Nigeria
1621.	Syngo Group of Company, Odoakpu, Onitsha North, Anambra, Nigeria
1622.	Divine Mercy Supper Store, Onitsha North, Anambra, Nigeria
1623.	Chris-Killian Ventures, Onitsha North, Anambra, Nigeria
1624.	Okparauzoma Commercial Enterprises Nigeria, Onitsha North, Anambra, Nigeria
1625.	Halal Ja Industries Limited, Fegge, Onitsha North, Anambra, Nigeria

1626.	Easy Ventures, Onitsha North, Anambra, Nigeria*
1627.	Kenkos Technologies, Onitsha North, Anambra, Nigeria
1628.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
1629.	Dynacord Technologies, Inland Town, Onitsha North, Anambra, Nigeria
1630.	Ibekilo Enterprises, Obosi, Onitsha North, Anambra, Nigeria
1631.	Machinery Warehouse Outlet, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
1632.	S. Agada Rainbow Ventures Nigeria, Onitsha North, Anambra, Nigeria
1633.	Markson Chemical Industries West Africa Limited, Odoakpo, Onitsha North, Anambra, Nigeria
1634.	Sab Neon and Art Works, Onitsha North, Anambra, Nigeria*
1635.	Big Video Link and Sound Concept, Onitsha North, Anambra, Nigeria
1636.	Felix Foundation Nigeria Limited, Onitsha North, Anambra, Nigeria
1637.	Jonnex Art and Printing Company Nigeria, Onitsha North, Anambra, Nigeria
1638.	C Y and Bros Trading Company, Onitsha North, Anambra, Nigeria
1639.	Syinco Group of Company, Odoaktu, Onitsha North, Anambra, Nigeria
1640.	Chris-Killian Ventures, Onitsha North, Anambra, Nigeria
1641.	Divine Mercy Supper Store, Onitsha North, Anambra, Nigeria*
1642.	Okparauzoma Commercial Enterprises Nigeria, Onitsha North, Anambra, Nigeria
1643.	Easy Ventures, Onitsha North, Anambra, Nigeria
1644.	Kenkos Technologies, Onitsha North, Anambra, Nigeria
1645.	Halal Ja Industries Limited, Fegge, Onitsha North, Anambra, Nigeria
1646.	Ezenwa Plastic Industry Nigeria Limited, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
1647.	Chudone Plastic Furniture Limited, Onitsha, Onitsha North, Anambra, Nigeria
1648.	Kristoral & Co. Limited, Onitsha North, Anambra, Nigeria
1649.	Ikomo Plastics Nigeria, Onitsha North, Anambra, Nigeria
1650.	Okeyson Plastic Ventures, Onitsha North, Anambra, Nigeria*
1651.	Awutolo Industries Limited, Nkpor, Onitsha North, Anambra, Nigeria
1652.	Reliable Steel and Plastic Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
1653.	Edu Service, Onitsha North, Anambra, Nigeria
1654.	Citizen Paints Ventures, Onitsha, Onitsha North, Anambra, Nigeria
1655.	Chinel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
1656.	Diode Power Technology, 2 Jordan Street Fegge, Onitsha, Anambra State, Nigeria
1657.	Hela Vesta Company, 14 Park Road, GRA, Onitsha, Anambra State, Nigeria
1658.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Onitsha, Anambra State, Nigeria*
1659.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Onitsha, Anambra State, Nigeria
1660.	Guinea Insurance Plc - Onitsha Branch Office, No.60A, Old Market Road,

	Ibato House, Onitsha, Anambra State, Nigeria
1661.	Royalsky Trading Company Limited
1662.	Nexans Kabelmetal Nigeria Plc - Onitsha Branch Office, Doas Plaza, Obosi Electrical International Market, Onitsha, Anambra State, Nigeria
1663.	Chiel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
1664.	Nigeria Shippers Council - Onitsha Area Office, 39 New Market Road, Onitsha, Anambra State, Nigeria
1665.	Onitsha Chamber of Commerce & Industry, 38 Oguta Road, Onitsha, Anambra State, Nigeria
1666.	Hair Palace Beauty Home, 54 Onitsha Road Onitsha
1667.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Onitsha*
1668.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Onitsha
1669.	Frozen Food, 23 Upper Iweka, Onitsha
1670.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu, Onitsha
1671.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Onitsha
1672.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Onitsha
1673.	Nomijoe International Agency West Africa, Onitsha
1674.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Onitsha North, Anambra, Nigeria
1675.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Onitsha North, Anambra, Nigeria
1676.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Onitsha North, Anambra, Nigeria*
1677.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Onitsha Expressway, Onitsha North, Anambra, Nigeria
1678.	Venik Specialist Hospital, 1, Olo Street, Onitsha North, Anambra, Nigeria
1679.	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Onitsha, Onitsha North, Anambra, Nigeria
1680.	Ezinne Hospital, 1A, Oboli Lane (bmg's roundabout), Onitsha North, Anambra, Nigeria
1681.	Intensive Care Hospital, 36, Oguta Road, Onitsha North, Anambra, Nigeria
1682.	Bell Lifestyle Nigeria Limited, 26, Uruagu Onitsha Road, Onitsha North, Anambra, Nig
1683.	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Onitsha North, Anambra, Nigeria
1684.	Mezie Hospital & Maternity, 103b, Upper New Market Road, Onitsha, Onitsha North, Anambra, Nigeria
1685.	Guinness Eye Hospital, 5, Onitsha Road, Onitsha North, Anambra, Nigeria*
1686.	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Onitsha, Onitsha North, Anambra, Nigeria
1687.	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria

1688.	Jordan Hospital and Maternity, 79, Old Market Road, Onitsha North, Anambra, Nigeria
1689.	General Hospital Onitsha, Onitsha Road Onitsha, Onitsha North, Anambra, Nigeria
1690.	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Onitsha North, Anambra, Nigeria
1691.	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Onitsha North, Anambra, Nigeria
1692.	Umeano Dental and Maxilofacial Hospital, 12, Onitsha Road, Onitsha North, Anambra, Nigeria
1693.	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria,
1694.	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria*
1695.	Nycil Limited, Onitsha North, Anambra, Nigeria
1696.	Fareast Mercantile Company Limited, Onitsha North, Anambra, Nigeria
1697.	Antec Diagnostic Limited, Onitsha, Onitsha South, Anambra, Nigeria
1698.	Studio9 Concepts Limited, Anambra, Nigeria
1699.	Picone International Chemicals Limited, Onitsha, Onitsha North, Anambra, Nigeria
1700.	Chellarams Plc, Fagge, Onitsha North, Anambra, Nigeria
1701.	Danizok Industries Nigeria Limited, Onitsha South, Anambra, Nigeria
1702.	Clemchuks Chemical Industrials Nigeria, Onitsha South, Anambra, Nigeria
1703.	Bona Crown Chemical, Onitsha South, Anambra, Nigeria*
1704.	Betacon Paints Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
1705.	Great Computers Investment Limited, Onitsha South, Anambra, Nigeria
1706.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria
1707.	Bonalux Paints Depot, Enugu-Onitsha Expressway, Idemili North, Anambra, Nigeria
1708.	Obidigwe Chemical Limited, Onitsha, Onitsha North, Anambra, Nigeria
1709.	Picone International Chemicals Limited, Onitsha, Onitsha South, Anambra, Nigeria
1710.	Citizens Chemical Industry Nigeria Limited, Obosi, Onitsha South, Anambra, Nigeria
1711.	Imma and Chike Inter Company Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria
1712.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria*
1713.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Onitsha, Onitsha North, Anambra, Nigeria
1714.	Arinson Pest Control Consultant, Onitsha North, Anambra, Nigeria
1715.	A J Capitol, Km 7 Enugu Onitsha Expressway, Onitsha North, Anambra, Nigeria
1716.	Christ Is The Way Investment Company Nigeria Limited, Onitsha, Onitsha South, Anambra, Nigeria
1717.	Olives Place, Onitsha South, Anambra, Nigeria
1718.	Franco Chemical Entreprises, Onitsha, Idemili South, Anambra, Nigeria*

1719.	Helemarc Ventures Limited, Anambra, Nigeria
1720.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
1721.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria
1722.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria
1723.	Johens & Partners, Awada Layout, Onitsha South, Anambra, Nigeria
1724.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
1725.	Jon Rocks Investments Limited, Anambra, Nigeria
1726.	Stellamaris Medical Diagonistic Laboratory,, Anambra, Nigeria*
1727.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria
1728.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
1729.	Chi Bless Chemicals, Aba Road, Onitsha South, Anambra, Nigeria
1730.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
1731.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
1732.	Micky Philos Industries, Anambra, Nigeria
1733.	Ohaco Nigeria Limited, Textile Division, Onitsha North, Anambra, Nigeria
1734.	Anointed Kent Interconnection Nigeria, Onitsha North, Anambra, Nigeria
1735.	Iyke Enterprises Nigeria, Ogidi, Onitsha North, Anambra, Nigeria*
1736.	Odera Stone International Limited, Onitsha North, Anambra, Nigeria
1737.	Arimaco Group of Company Nigeria, Nkwo Onitsha, Onitsha North, Anambra, Nigeria
1738.	Wiseway Medical Laboratory, Onitsha North, Anambra, Nigeria
1739.	Divine Favour Polythene Bags, Onitsha South, Anambra, Nigeria
1740.	Iykeson Civil Engineering Company, Onitsha South, Anambra, Nigeria
1741.	Jekwutex Investment Nigeria, Onitsha North, Anambra, Nigeria
1742.	Harvestfield Industries Limited, Anambra, Nigeria
1743.	Ifeson Holding Nigeria Limited, Onitsha North, Anambra, Nigeria
1744.	Safreed International Nig Limited, Ogbaru, Anambra, Nigeria*
1745.	E C Obiekwe Trading Company, Ogidi, Idemili North, Anambra, Nigeria
1746.	Chimont Resources Nigeria Limited, Osha Owerri Road, Onitsha South, Anambra, Nigeria
1747.	Oddyson Petroleum Product Limited, Onitsha North, Anambra, Nigeria
1748.	Izu God Chemical Nigeria, Nkpor, Onitsha North, Anambra, Nigeria
1749.	Donateck Hardwares Trading Company Nigeria, Onitsha South, Anambra, Nigeria
1750.	Jiden Scientific Limited, Aroma, Onitsha South, Anambra, Nigeria
1751.	Cele Best Agro Nigeria, Main Market, Onitsha North, Anambra, Nigeria
1752.	Bassynco Chemical and Allied Product Nigeria Limited, Idemili South, Anambra, Nigeria
1753.	Emymekus Ventures, Onitsha South, Anambra, Nigeria*
1754.	Goshen Global Company, Iweka Road, Onitsha North, Anambra, Nigeria
1755.	Peace Resources, Onitsha, Onitsha South, Anambra, Nigeria
1756.	Kings Bag, Idemili North, Anambra, Nigeria
1757.	Fabest Poly, Awata Obosi, Idemili North, Anambra, Nigeria
1758.	Petrus Paints Enterprise, Odaakpu, Onitsha South, Anambra, Nigeria
1759.	Vindos Integrated Services Ltd, Onitsha South, Anambra, Nigeria

1760.	Marta Industries Nig Ltd, Odume Layout, Idemili North, Anambra, Nigeria
1761.	Nnamdi Azikiwe University Teaching Hospital, Onitsha North, Anambra, Nigeria
1762.	Ultimate Poly Nigeria, Onitsha South, Anambra, Nigeria*
1763.	Winners Medical Diagnostic and Research Institute, Onitsha North, Anambra, Nigeria
1764.	Big Joe Investment, Onitsha, Ogbaru, Anambra, Nigeria
1765.	Best Spring School Chalk Unlimited, Obosi, Onitsha South, Anambra, Nigeria
1766.	Owenpeters Scientific Instruments Nig Limited, Onitsha North, Anambra, Nigeria
1767.	Jobis Business Associates, Odoakpo Onitsha, Onitsha North, Anambra, Nigeria
1768.	Henry Nwa Ben Investment Company Nigeria, Ogidi, Idemili North, Anambra, Nigeria
1769.	Okey Plastics Limited, Onitsha South, Anambra, Nigeria
1770.	Jimmy Poly, Awada Layout, Obosi, Idemili North, Anambra, Nigeria
1771.	Bon Gyke Agro Centre, Onitsha, Onitsha North, Anambra, Nigeria*
1772.	Nkem Holdings Nigeria, Odoakpo, Onitsha North, Anambra, Nigeria
1773.	Paully Peace Global Merchant, Idemili North, Anambra, Nigeria
1774.	Kinsman Investment Company Nigeria, Onitsha South, Anambra, Nigeria
1775.	Nandt Nigeria Company West Africa Limited, Oba, Onitsha North, Anambra, Nigeria
1776.	Igwe Plass and Poly Industries Limited, Awada, Idemili South, Anambra, Nigeria
1777.	Bona Crown Chemical Limited, Onisha Express Way, Onitsha South, Anambra, Nigeria
1778.	Mater 6Istem.Com Ventures, Onitsha North, Anambra, Nigeria
1779.	Dechart Specialist Medical Laboratories, Onitsha, Idemili North, Anambra, Nigeria
1780.	Silver Chemicals Nigeria Incorporated, Idemili North, Anambra, Nigeria*
1781.	Enbaco Chemical Limited, Onitsha North, Anambra, Nigeria
1782.	C.Nobkings, Ogbaru, Anambra, Nigeria
1783.	Nexill World Scientific Company. Onitsha, Onitsha South, Anambra, Nigeria*
1784.	Iyke Delight Impex Limited, Onitsha South, Anambra, Nigeria
1785.	Cm Onyenekwe art and stationary store, 12 new market road, Onitsha, Anambra
1786.	BABA MART NIGERIA LTD, 73 Limca Road, Onitsha, Anambra
1787.	Stammy Global Resources Nig Ltd., 96 Onitsha Road, Onitsha, Anambra
1788.	Igboamaka Productions, 40, Upper Saint John's Street, Upper Iweka, Onitsha South, Onitsha, Anambra*
1789.	Toronto Hospital, 2 Upper Niger Bridge Road, Onitsha, Anambra
1790.	Akagod Film Limited, G/2608, Electronics International Market Onisha, Ogbaru, Onitsha, Anambra
1791.	Antec Diagnostic Limited, E280, Bridge Head Market, Onitsha South, Onitsha, Anambra
1792.	Standard Base Soccer Academy, 41, New Market Road, Onitsha North, Onitsha, Anambra*

1793.	Best choice communications, Emeka ofor plaza, Onitsha, Anambra
1794.	Futurewell Group, 103 Iweka Road Onitsha Anambra State Nigeria, Onitsha, Anambra
1795.	Paxs Pharmacy, 80, Onitsha Road, Onitsha, Anambra
1796.	A1 Stammy Global Resource Ltd, 96 Onitsha Road Onitsha, Onitsha, Anambra
1797.	GREAT MOVIES INDUSTRIES LTD, 51 IWEKA ROAD, Onitsha, Anambra
1798.	Abioko Group of Companies, 25, Bida Road, Onitsha South, Onitsha, Anambra
1799.	Access Resources Investment Company Limited, 19, Onwudiwe Street, Odakpor, Onitsha South, Onitsha, Anambra
1800.	Afrimatech Construction Company, 25B, Anionwu Street, Onitsha North, Onitsha, Anambra
1801.	Alfatex International Services Limited, 4, Agbu Ogbuefi Street, Onitsha North, Onitsha, Anambra
1802.	Amarco Investment Nigeria Limited, C125, C125, Head Market, Ajeromi-Ifelodun, Onitsha*
1803.	Anchok Trading Company, 59, Limca Road, Onitsha North, Onitsha, Anambra
1804.	Anthony Amarachukwu Iwuala And Company, 2C, Sokoto Road, Onitsha South, Onitsha, Anambra
1805.	Aritex Aluminium, 49, Onitsha Road, Anambra East, Onitsha, Anambra
1806.	Asamma Foods & Beverages Limited, Km 10, Onitsha-Owerri Express Way, Oba, Idemili North L.G.A., Onitsha, Anambra
1807.	Bon Gyke Agro Centre, 1A, Sokoto Road, Onitsha North, Onitsha, Anambra
1808.	Charles Nonny Nigeria Limited, 2, Enugu Agede, Onitsha South, Onitsha, Anambra
1809.	Chi Best Communications, 3, New Market Road Emeka Offor Plaza, Onitsha North, Onitsha, Anambra*
1810.	Decent Magazine, 7, Old Cementary Road, Onitsha South, Onitsha, Anambra
1811.	Divine Foundation Limited, 36, Iweka Road, Onitsha South, Onitsha, Anambra
1812.	Dolf Lima Investment Nigeria Limited, E27/28, Bridge Head Market, Onitsha South, Onitsha, Anambra
1813.	Dovechris And Company Nigeria, 42, Onitsha Street, Onitsha South, Onitsha, Anambra
1814.	Easynet Communication Network, 1, Venn North Street, Onitsha North, Onitsha, Anambra
1815.	Elffcon Nigeria Limited, Km 2, Onitsha Enugu Express Way, Onitsha North, Onitsha, Anambra
1816.	Emens International Nigeria, G15, Bridge Head Market, Onitsha South, Onitsha, Anambra
1817.	Enugo Company, Head Bridge Market, Anambra East, Onitsha, Anambra
1818.	First Prince Creation Limited, G/2620, Electro Mart Shopping Complex, Onitsha, Anambra*
1819.	Franco Chemical Entreprises, Shopping 12, City Of Love shopping complex plaza, Idemili South, Onitsha, Anambra
1820.	Freedom Matters, St Gabriel Plaza Main Market, Anambra East, Onitsha, Anambra
1821.	Gabby Cee Investment Nigeria, 17C, Shop 40C, Madueke Plaza, Ochanga

	Market, Onitsha North, Onitsha, Anambra
1822.	Jerrysonic Electrical Limited, 2404, F Line, Electronics International Market, Idemili North, Onitsha, Anambra
1823.	Kings Nigeria Enterprises, A9/6, Atani Road, Ogbaru, Onitsha, Anambra
1824.	King Victor Global Concepts Limited, 96, Iweka Road, Onitsha South, Onitsha, Anambra
1825.	Kkz Aluminium Company, 2, Nchekwube Street, Anambra East, Onitsha, Anambra
1826.	Leonec Global Services Limited, 29, Ogboli Road, Onitsha North, Onitsha, Anambra
1827.	Lic Chidieo Group Of Company, Shop 17A, Petrogas Co. Ltd, Along Onitsha-Asaba Expressway, Onitsha North, Onitsha, Anambra
1828.	M C Ilondu and Company, 66, Old Market Road, Onitsha North, Onitsha, Anambra*
1829.	N Chris Nigeria Limited, Shop C/1227, Electronics International Market, Ogbaru, Onitsha, Anambra
1830.	Nexill World Scientific Company, E/1st Line Head Market, Onitsha South, Onitsha, Anambra
1831.	Royal Crown Printing Press, Plot 14/14, Ojukwu Street, Oko, Aguata, Onitsha, Anambra
1832.	Simon and J Technical Limited, 1, Olisa Road/Osuma Street, Onitsha North, Onitsha, Anambra
1833.	Social Movies Limited, 32, Electromart Market, Ogbaru, Onitsha, Anambra
1834.	Sound Plaster Product Limited, 36, Iweka Road, Onitsha North, Onitsha, Anambra
1835.	Stonegold Productions Limited, G28, Electronic Market, Ogbaru, Onitsha, Anambra
1836.	TFnet, Onitsha*
1837.	Theodonas Resources, 3, School Road, New Heaven, Orsu, Onitsha
1838.	Victory Catering Services, 8, Ojoto Street Mcc, Onitsha North, Onitsha, Anambra
1839.	X-Press Resources Trading Company, Saint Stephens Road, Onitsha North, Onitsha, Anambra
1840.	Industrial and General Insurance (IGI), 83 Old Market Road, Onitsha, Anambra
1841.	Nigerian Stockbrokers Limited, 49, New Market Road, Onitsha, Anambra
1842.	Pokobros Foods & Chemical Industries Limited, 4 Pokobros Ind Ave. off Atani Road, Onitsha, Anambra
1843.	PINNACLE HOUSE INT.LTD, Opp. Lopa Energy Company Ltd, Hillview Estate Junc. Nkwelle-Ezunaka, Anambra State, Onitsha, Anambra
1844.	Communication Trends Nigeria Limited (CTL TV), 4 Oguta Road, Onitsha
1845.	Edysyl Bookshops Limited, 1st Floor, 25, Onitsha Road, Near Mandilas, Onitsha, Anambra*
1846.	Fareast Mercantile Company Limited, 26/27, Factory Road, East Niger Industrial Layout, Onitsha, Anambra
1847.	Grunz Link Limited, 21 Enugu Road, Onitsha
1848.	Hallmark Assurance Co Ltd, 33, New Market Street, Onitsha, Anambra

1849.	Industrial Diagnostic Cent, 93 Ogbo Ave. Woliwo L/out, Onitsha, Anambra
1850.	Life Breweries Co. Ltd, 87/97, Port Harcourt Road, PO Box 5417 Onitsha, Onitsha, Anambra
1851.	Purechem Manufacturing Ltd., 5 Jordan Street, Fegge, Onitsha, Anambra
1852.	Sims Nigeria Limited, 1831, Electronic Internationa Market, Electronic, , Onitsha
1853.	Strategic Time Fish Farm Ltd, 1/10, Gaius Close, Off Onitsha Owerri Road, Mkpikpa, Onitsha, Anambra
1854.	National Drug Abuse Control Committee Nigeria, 33 Nsugbe Road, Building: NDLEA House, Onitsha, Anambra*
1855.	Zoom Mobile, 25 Ezinifitte Street, by MCC Junction, Onitsha, Anambra
1856.	E Olisa Egbuna and Company, 1, Ogboli Road, Onitsha North, Onitsha, Anambra
1857.	Suocco Nigeria limited, zone2 Block B, no.9&10 Electrical dealers international market,Obosi, Onitsha, Anambra
1858.	Nigerian Mineral Waters Industries Ltd, 1, Limca Road, Onitsha, Anambra
1859.	K.C Ijeway Limited, 29 Louis Mbanefo Street, Zik Avenue, Onitsha, Anambra, Onitsha, Anambra
1860.	Angelique Ivory Limited, 85, Ezeiweka Street Awada Lay Out, Idemili North, Onitsha, Anambra
1861.	Atuchukwu Bejona, 25 Haruna Street, Main Mk, Onitsha, Anambra
1862.	Brightfidence Ventures, 154, Onitsha Road, Onitsha South, Onitsha, Anambra
1863.	Celek Resource Nigeria Limited, 35, Onitsha Owerri Road, Ogbaru, Onitsha, Anambra*
1864.	Charlco Foam Industrial Nigeria Limited, 14, Ojoto Street, Odume LAYOUT, Aguata, Onitsha, Anambra
1865.	Envoy Oil Industries Ltd, 1 Ekwuluobia Street/120 Upper Iweka Road, P.O. Box 13465, Onitsha
1866.	Green Global Service, 9, New Cemetary Road, Onitsha North, Onitsha, Anambra
1867.	Grunz Link Nig Ltd, 20 Enugu Road, Onitsha, Anambra
1868.	Jenoil Bureau de Change Limited., 12, William Street, Onitsha, Anambra
1869.	Megalith (West Africa) Limited, 15 Ogbuli-Nwawulu Street, Onitsha
1870.	Radof Household Product, A 65/66 Bridge Head Market, Onitsha, Anambra
1871.	Real Dream Computer, Ezenwa Road, Onitsha North, Onitsha, Anambra
1872.	S O P Okeke and Compamny, 62A, New Market Road, Onitsha North, Onitsha, Anambra
1873.	Unicorn Spices Industries Limited, 19/6B, Central Avenue, Housesing Estate, Onitsha North, Onitsha, Anambra
1874.	WHITEVIEW HOTELS & TOWERS, Onitsha, Anambra
1875.	Young@Heart Beddings & Accessoriesco., 16, Olowu Anatogu, Onitsha North, Onitsha, Anambra
1876.	MTN Nigeria, 75, Old Market Road, Onitsha, Anambra
1877.	Access Telecomm., 96 Onitsha Rd., Onitsha*
1878.	Adgozo Limited, 5 O'Conor Street, Onitsha
1879.	Africana-First (Nig.) Ltd, Africana First Drive, Limca Road, Onitsha, Anambra

1880.	A. IGWE & SONS LTD , 49, Afubera Street, Menax, Onitsha, Anambra
1881.	Akuoma Commu. Bank Nig., 14, New Mkt. Rd., Onitsha
1882.	Alfaspade Builders Nig., 17, Iweka Rd, Onitsha
1883.	Aluke International Company Ltd., 43, Iweka Road, , Onitsha, Anambra
1884.	Anambra Co-Op Petro., 8 Niger Brg. Approach, Onitsha
1885.	Anayo Chukwu Transport Co., 64, St. John St., Onitsha, Anambra*
1886.	Ano Plastic & Metal Industries Nigeria Ltd, Km 7, Osha-Owerri Road, Onitsha, Anambra
1887.	Anolac Ind. Ltd., Factory Office: Toll Gate, Onitsha Enugu E/Way, Onitsha
1888.	Anosike Buildg Co. Nig. Ltd., 13B Oguta Rd., Odakpu, Box 659, Onitsha
1889.	Associated Aluminium Ind. Ltd., 6, Niger Bridge Rd., Box 865, Onitsha
1890.	A-Z Gas Plant Limited, 43, Onitsha Road, Onitsha
1891.	Bankson Bureau de Change Limited., 23A, New Market Road, Onitsha, Anambra
1892.	B.B.C, 72-74, Iweka Road, Onitsha, Anambra*
1893.	B.C. Ifegbo & Associates Ltd., 25, New Market Road, , Onitsha, Anambra
1894.	Bekko Int. Ltd., 1, Chief Dan Megnetor, Ind. Est., Niikola L.G.A., Box 4942, Onitsha
1895.	Benjamco Aluminium Products Ltd., 38, Oguta Rd.,, Onitsha, Anambra
1896.	BEST WAY GROUP OF COMPANY, 2 Olo Street, Omagba, Phase I, Opp Enugu Park, Onitsha-Enugu Expressway, P.O. Box 2124, Onitsha
1897.	Bolkken Inter. Trade Ltd., Km. 4, Onitsha/Owerri Rd., Onitsha
1898.	BOLINGO HOTEL, 74-78, Zik Avenue, PO Box 161, Onitsha, Anambra, Onitsha
1899.	BOLINGO HOTELS LTD, 74/76 Zik's Avenue, Onitsha, Anambra
1900.	Bonneliz Ltd., 8, Enugu Rd., PMB 1773, Onitsha*
1901.	Bu-Chukwu Group Of Co., H.O: 107 Upper Iweka, Rd., Anambra Anambra, Onitsha
1902.	Gen. P/office,, Onitsha, Anambra
1903.	CALTEC LIMITED, 26 Akwa Road(opp Guinness Eye Hospital) Inland Town, Onitsha, Anambra
1904.	Central Water Transport Co. Limited, 49, N/Market, Road, Onitsha, Anambra
1905.	Centre Point Investments Ltd., SGBN Building, 45, New Market Road, Onitsha, Anambra
1906.	CENTRAL HOTELS LTD, 3A Machie lane Upper New Market Road, Onitsha, Anambra
1907.	Chanrion Steel Inds, Along Gen. Cotton, Onitsha, Anambra*
1908.	Chiegboka J. O. & Co. Onitsha
1909.	Chinawuluji Constr. Co. Onitsha
1910.	Chix Mart Constr. Co. Nig. Ltd., 11, Nzegwe Ave., Onitsha Rd., Box 172, Onitsha
1911.	Chuks Auto-Supply, 281, Nkwo Mkt., Onitsha
1912.	Chukwuma Constr. Co., 38, Okosi Rd., Onitsha
1913.	Cleyside & Bros. Art Works, 1, Iboku St., Onitsha
1914.	Cono Travel Agency Nig. Ltd., 9 Ozala Rd.,, Onitsha, Anambra*
1915.	Dalex Bureau de Change Limited., 25, Bida Road, Onitsha, Anambra

1916.	Dan Electrical Trade Mar, 21 Moore St., Onitsha, Anambra
1917.	De-Canon Investment Limited, (4th Floor), 107, Upper New Market Road, Onitsha, Anambra*
1918.	De Law View Communications Ltd, Oshimili House, 41, Iweka Road, Onitsha, Anambra
1919.	Diamond Building Products Ltd., Achike Hse 38 Oguta Rd. Box 2442, Onitsha, Anambra
1920.	Dike & Sons Bookshop., 34, New Mkt. Rd., P.M.B 235, Onitsha
1921.	Dimensions Bldgs. Project, Onitsha*
1922.	DOLPHIN GATE HOTELS, 80 Verna Road South, Onitsha, Anambra
1923.	Dozy Oil and Gas Company Limited, Plot 1 N/62 Niger Bridge Head Industrial Layout, Onitsha
1924.	Eastward Bureau de Change Limited Onitsha
1925.	Orbit Hotel & Conference Centre, Onitsha, Anambra
1926.	Easy-Trade Bureau de Change Limited., Suite A24 - A221, NIMEX Plaza, 2, New Market Road, Onitsha, Anambra
1927.	E.D.C Steel Struct. Ltd, Awada, Onitsha, Anambra*
1928.	E Ekesons Bros Nigeria Limited, E Ekeson's & Bros Park, Onitsha, Anambra
1929.	Ekene Dili Chukwu, 1, Ilodibe Road, Area: Awada Layout, Onitsha, Anambra
1930.	Elites, 105, Upper New market Road, Onitsha, Anambra
1931.	Ezeanata & Sons Book-shop, Onitsha
1932.	Ezenwa Plastic Industries Nigeria Ltd, 85, Amobi Street, Onitsha, Anambra
1933.	Fabrotech Alum.. 170 Ogufa Rd., Onitsha
1934.	F & E Bureau de Change Limited., Shop S, 3/2, Main Market, Onitsha, Anambra
1935.	First Bank of Nigeria Plc, 1 Nkuruma/Port Harcourt Road, Onitsha
1936.	First Bank of Nigeria Plc, 16, Williams street, Onitsha
1937.	First Bank of Nigeria Plc, 19, New Market Road, Onitsha
1938.	First Bank of Nigeria Plc, 40, Iweka Road, Onitsha
1939.	First Bank of Nigeria Plc. 6 Nwobodo Avenue, Onitsha
1940.	Food Div. of U A C Nig. Ltd. Onitsha
1941.	Foundation Electrical Contrs, 71 Old Mkt. Rd., Onitsha, Anambra
1942.	Gabros Transport Enter., 74 Onitsha Rd., Onitsha, Anambra*
1943.	G.E. Ezeuko & Co Chambers. 71A, Old Market Road, Onitsha, Anambra
1944.	Genesis Travel & Tour Ltd., 1 Kano St., Onitsha, Anambra
1945.	Genua Cotton Mills Ltd., Niger Head Brg. Ind. L/O PMB 1601, Onitsha
1946.	General Securities & Finance Company Limited, 75, Old Market Road, Onitsha, Anambra
1947.	Glory Land Bureau de Change Limited, Onitsha
1948.	G. M. O. Farms Limited, 38/40, Atani Road, Onitsha, Anambra
1949.	God Bless Ezenwata Nigeria Limited, 3/5 Udegboka Street, Nkpor, Onitsha, Anambra
1950.	Godi & Sons Arts, 22, Moore St., Onitsha*
1951.	GOLD WAVE LUMINIUM INDS. NIG. LTD., 80, UPPER NEW MARKET RD., BOX 6473, Onitsha
1952.	Hans Engineering, 48, Okosi Road, Onitsha, Anambra

1953.	Home & Overseas Insurance Brokers Ltd., 60A, Old Market Road, Onitsha, Anambra
1954.	Honesty Insurance Company Limited, Isuofia Place 30A Creek Road, Onitsha
1955.	HOTEL DE COLUMBUZ-OWERRI ROAD, ONITSHA, Km 1 Onitsha owerri Road, Onitsha, Anambra*
1956.	International Steel Ind. (Nig.) Ltd, Niger Bridge Head, Onitsha, Anambra
1957.	International Commonwealth Travel Ser., 14/15 Enugu Rd.,, Onitsha, Anambra
1958.	Iroh Godson & Co., 62, New Market Rd.,, Box 7188, Onitsha
1959.	Isaac Igwe & Sons, 49, Afubera Street, Menax Hospital, Onitsha, Anambra
1960.	Izu Chukwu Transport Nigeria Limited, Plot IN/86, Niger Bridge-Head, New Layout, P.O. Box 2606, Onitsha
1961.	Jasper Commercial Enterprises (W.A.) Limited, 33/35 Uga Street, Fegge, Onitsha
1962.	Johnbas Arts & Co. Nig. Ltd., 22, Bida Rd., Onitsha
1963.	Joseph Eng. Assocs. Ltd., 72, Upper New Mkt. Rd.,, Box 1721, Onitsha
1964.	K.E. Zika Bureau de Change Limited., 9A, Otigba Crescent, GRA, Onitsha, Anambra
1965.	Knights of St. Molumba, 14A Enweonwu Str., Onitsha
1966.	Konac Inds Ltd., 118, Akwa Rd.,, Box 7277, Onitsha
1967.	Life Brew. Ltd., H/Office 35A 87/97 P/H.Rd Box 5417, Onitsha*
1968.	L.L. Nwadike & Associates Ltd, 12 New Market Road, P.O. Box 5017, Onitsha
1969.	Lombard Tech. Co. Nig., 20 Oguta Rd.,, Onitsha
1970.	LOPA Energy Services Ltd, 58, Onitsha Road, Onitsha
1971.	Manuel Aluminium Products Ltd., H/o: 26/57 Amobi St. Box 4250, Onitsha, Anambra
1972.	Manjl Systems Ltd., Nkpor Obosi Rd, Onitsha, Anambra
1973.	Map Aluminium & Steel Ind. Ltd., 46 New Cemetery, Rd Box 10047, Onitsha, Anambra
1974.	Mic Merah Motors Nigeria Limited, 7-10, New Auto Spare Parts Market, Nkpo, Onitsha, Anambra
1975.	Minaj Systems Ltd. Radio Vision Plaza, Nkpor Obosi Rd, Onitsha, Anambra
1976.	Obosi Comm Bank Bldg., Obosi, Onitsha, Anambra*
1977.	Mzegwi Alex Constr. Co. Ltd., 9, Afubera St., Odoakpu, Onitsha
1978.	Nakpo Plastic Container Ltd, Plot 76, Niger Bridge, Onitsha, Anambra
1979.	Nebo Bureau de Change Limited., S3/1Federal Line, Main Market, Onitsha, Anambra
1980.	New Hope Hospital and Maternity, 38 Ozomagala St., Onitsha, Anambra
1981.	Ngama Co. & Bros. Stationery, Onitsha
1982.	N & J Bureau de Change Limited., 1, Bida Road, 3rd Floor, Odoakpo, Onitsha, Anambra
1983.	Nwadiugwu Sons Builders Enter., Blk. A, 183, Bridge Head Mkt.,, Box 3691, Onitsha
1984.	Nwankwo J & Bros. Ltd., 19, Zik Ave., P.MB 1568, Onitsha
1985.	Nwegwu Alex Constr. Co. Ltd., 2, Emmanuel Church Rd., P.M.B 1725, Onitsha
1986.	Nwoba M C & Co. Onitsha, Obiefuna Modern Bus Bldg. Ind. Nig. Ltd.,

	H/Qtrs., MI. 3, Onitsha/Owerri Rd., P.M.B 1731, Onitsha
1987.	Okechukwu Tailoring Ind., 47 New Mkt. Rd., Onitsha*
1988.	Oranusi B C. Enter., 31 Nottidge St., Onitsha
1989.	Osa Bureau de Change Limited. 7, Calabar Street, Onitsha, Anambra
1990.	Osha Urban Taxi Driver, 156 Oguta Rd., Onitsha
1991.	OSKANAG NIGERIA LIMITED, 83 Old Market road, Onitsha
1992.	Our Ladies Buttered Bread, 57A, New Mkt. Rd., Onitsha
1993.	Paco Builders Co., 4, Old Hosp. Rd., Onitsha
1994.	Peoples Bottling Co. Ltd., MI 3, 1/2, Onitsha-Owerri Rd., Box 2410, Onitsha, Petrogas Ltd, 1, Atani Road Niger Bridge Head Ind Layout, Onitsha
1995.	Pok Alu and Steel Bldg. Co, 105 Upper New Mkt. Rd., Onitsha, Anambra
1996.	Premier Breweries Ltd, Industrial Layout, Bridge Head, P. M. B. 1620, Onitsha, Onitsha, Anambra*
1997.	Redwing Travel Agency, 14a, Nkisi Aroli St., Onitsha, Anambra
1998.	Riversida Hospital and Maternity, Fegge, Onitsha, Anambra
1999.	Sadsol Business Enterp., 133, Nnebisi Rd., Onitsha, Anambra
2000.	Silva Aluminum & Steel Ind. Ltd., 13boguta Rd. Box 3297, Onitsha, Anambra
2001.	Silas Works Ltd., 2A, Zik Ave., Box 1845, Onitsha
2002.	Silas Polyplastic International Ltd, 1/3, Silas Works Road, Onitsha, Anambra
2003.	Standard Electrical Eng, 77 Upper New Mkt. Rd., Onitsha, Anambra
2004.	Sunny Butan, 27 Archbishop Heery Street, Onitsha, Anambra*
2005.	Tabansi, Prince Transport Services Limited, 15, Oguta Road, Onitsha, Anambra
2006.	Textile Gottsch, 2 Johnson Str., Onitsha
2007.	Thread Ind Co. Ltd., 12, New Market Rd., Onitsha
2008.	Uba, C & Bros. Tradg, W. A. Limited, 90, Tigba Crescent, GRA, Onitsha, Anambra
2009.	Uba Christopher & Bros. Tradg. Co (Nig.) Ltd., 7/11, Affa St., Anambra, Onitsha
2010.	Uche Chukwu Transport Services, 4, Ochei Sreet, Woliwo L/O, Onitsha, Anambra
2011.	Ukawoods Enter Nig. Ltd., MI. 3, Onitsha-Owerri Rd., P.M.B 1650, Onitsha
2012.	Umateze Inest. & Prop. Ltd., 4th MI. Enugu Rd., Akpor, Box 320, Onitsha
2013.	United Modern Bus Services, 20, Oguta Road, Onitsha, Anambra
2014.	Union Constr. Co. Nig. Ltd., Onitsha
2015.	Union Comm. Agency, 112D, Bright St., 20 Bright Str. Onitsha Anambra, Onitsha
2016.	University Publishers Company Ltd, 11, Central Schools Road, Onitsha, Anambra*
2017.	Uzuegbunam, Uche Una-Air Travel, 46, B Onitsha Rd., Onitsha, Anambra
2018.	Valueline Securities & Investments Limited, 107, Upper New Market Road, Onitsha, Anambra
2019.	Vivid Constr. Co. Ltd., 4, Old Hosp. Rd., Box 1156, Onitsha
2020.	Whizoil WA, 4, Pokobros Industrial Avenue off Atani Road P.O.Box 10001, Onitsha
2021.	Winners Bureau De Change Limited., 1, Bida Road, Onitsha, Anambra
2022.	World Wide Joker Tailor, 75, New Mkt. Rd., Box 3232, Onitsha

2023.	ZOOM MOBILE SHOP (ONITSHA), 25 Ezinifitte Street, by MCC Junction, Onitsha, Anambra
2024.	A.A. Skyline, 14, Nibo Street, Off Omagba Lay Out, Onitsha, Anambra*
2025.	A.D. Williams Pharmacy, 14, Nibo Street, Off Omagba Layout, Onitsha, Anambra
2026.	Albeat Pharmacy, 10, Onitsha Road, Onitsha, Anambra
2027.	ALLWELL SAVINGS & LOANS LTD , 90, Upper New Market Rd, Onitsha, Anambra, Onitsha, Anambra
2028.	Amazing Grace Pharmacy, 99, Port Harcourt Road, Onitsha, Anambra
2029.	Anthony Jacobs, 36, Oguta Road, Onitsha, Anambra*
2030.	Arimas's Pharmacy, 1, Court Road, Onitsha, Anambra
2031.	ATUCHUKWU BENJONA NIGERIA LIMITED, 25, Haruna Street, by Onitsha Main Market, Onitsha, Anambra
2032.	BANKSON BUREAU DE CHANGE NIG LTD, 23A, New Market Str, Onitsha, Onitsha, Anambra
2033.	BASICO IND. & CYCLE MFG. LTD, 10B. Otumoye Str, Odakpu Onitsha, Onitsha, Anambra
2034.	B.C & Partners Pharm. Chemist, 67, Oguta Road, Onitsha, Anambra
2035.	BECAY BUREAU DE CHANGE NIG LTD, 75, Old Market Rd, Onitsha, Onitsha, Anambra
2036.	Befareen Pharmacy, 39, Onitsha Road, Onitsha, Anambra*
2037.	BEKKS INTL CO.LTD, 33, Afubera St, Onitsha, Anambra
2038.	Bennez Pharm. & Stores, 7, GMO Road, Area: Nkutaku, Onitsha, Anambra
2039.	Biomedson Schivs Pharmacy, 16, Anionwu Street, Onitsha, Anambra
2040.	Callyco & Associates, 21/23, Owerri Road, Onitsha, Anambra
2041.	Canif Pharmacy, 100, Onitsha Road, Onitsha, Anambra
2042.	Chibueze Chemists, 130, Onitsha Road, Onitsha, Anambra*
2043.	Chumpee Global Resources, 33 Afubere Street, Area: Odoakpu, Onitsha, Anambra
2044.	Clemco Plastics Limited, Km.10, Onitsha-Owerri Road, Near Rojenny, Oba, P.O.Box 3926, Onitsha
2045.	COMPACK FINANCE & SECURITIES LTD, 33, New Market Rd, Onitsha, Onitsha, Anambra
2046.	Crispa Solar Pharmacy, 3, Ogbunike Street, Onitsha, Anambra
2047.	De-Santo Pharm. Co, 12B, Isunjaba Street, Off Awada Layout, Onitsha, Anambra
2048.	DHL OFFICE (ONITSHA), 75 Old Market Road, Onitsha, Anambra
2049.	Digital Equity, 58, Old Market Road, Onitsha, Anambra*
2050.	Dimatts Pharm. Co, 47, Onumonu Street, Off Awada Layout, Onitsha, Anambra
2051.	DOLBIC FINANCE LTD, Crankshaft House, 2nd Floor 4, Limca Rd, Onitsha, Anambra State, Onitsha, Anambra
2052.	Dolek Pharmaceutical,9, Ozala Road, Onitsha, Anambra
2053.	Domicol Pharm. Industries, 133, Port Harcourt Road, Area: Fegge, Onitsha, Anambra
2054.	Dona-Max Pharm. Co, 5, Uga Street, Area: Fegge, Onitsha, Anambra*

2055.	Edenta Pharmacy, 3, Ofili Street, Area: Fegge, Onitsha, Anambra
2056.	Edozie Pharmacy, 24, Osuma Street, Onitsha, Anambra
2057.	EFFICIENCY BUREAU DE CHANGE LTD, 10, New Market Rd, Onitsha, Anambra State, Onitsha, Anambra
2058.	Ejikeme Pharmacy, 21, MBA Road, Onitsha, Anambra
2059.	Emenaka Pharmaceutical Chemist, 12, Okolo Street, Onitsha, Anambra*
2060.	Enyi Pharm. Chemists, 7. Arondizuogu Street, Area: Fegge, Onitsha, Anambra
2061.	Fidehil Pharm. Chemist, 10, Anambra Street, Onitsha, Anambra
2062.	G.O. Ezechinemelu Onochili, 1B Onowu Anataogu Street, Menax, Onitsha, Anambra*
2063.	Hybrid Publishers Ltd, 6, Okosi Road, Onitsha, Anambra
2064.	I.A. Igwe & Sons, 3B Douglas Road, Menax, Onitsha, Anambra
2065.	Jet Publishers Nig. Ltd, 53, Limca Road, Onitsha, Anambra
2066.	Mezie Hospital, 103B Upper New Market, Onitsha, Anambra
2067.	Mom's Club International Nigeria 7B Oguta Road, Onitsha, Anambra
2068.	MORECAB COMPANY LTD, 62, New Market Rd, Onitsha, Anambra, Onitsha, Anambra
2069.	Natus Pharm. Chemist, 14, Uga Street, Fegge, Onitsha, Anambra
2070.	Ndubuisi Chemists, 14, Waka Road, Onitsha, Anambra*
2071.	NEW CRYSTAL COMMUNICATIONS, 24, Akwa Rd Onitsha Anambra State, Onitsha, Anambra
2072.	Nkoyo Chemists, 18, Ukpor Street, Fegge, Onitsha, Anambra
2073.	Odunze & Sons Pharm. Stores, 1, Amorka Street, Onitsha, Anambra
2074.	Ofomata Chemists, 83, Zik's Avenue, Onitsha, Anambra
2075.	Ojison Pharmacy, 16, Bida Road, Onitsha, Anambra
2076.	Okwudili Ijezie & Co., 7, Iweka Road, Onitsha, Anambra
2077.	Omed Pharmacy, 47, Modebe Avenue, Onitsha, Anambra
2078.	Onadis Pharmacy, 1B, Geolis Avenue, Area: Owoliwo, Onitsha, Anambra
2079.	Osy-Adamu Pharmaceutical Co, 1, Umunna Street, Onitsha, Anambra
2080.	Ramsgate Pharmacy, 117, Port Harcourt Road, Area: Fegge Housing Estate, Onitsha, Anambra*
2081.	Rexton Industries, 2, Ugwunabankpa Road, Onitsha, Anambra
2082.	Rex Chemists, 100, Upper New Market Road, Onitsha, Anambra
2083.	Rohi Investment, 6A, Onitsha-Asaba Exp. Way, Onitsha, Anambra
2084.	Samino Pharmacy, 30, Nwaziki Avenue, Area: Awada, Onitsha, Anambra
2085.	Sansens Pharmacy, 30, Nwaziki Avenue, Area: Awada, Onitsha, Anambra
2086.	Simbol Pharmacy & Stores, 26, Egerton Road, Onitsha, Anambra*
2087.	STERLING BANK (ONITSHA), 24, New Market Road, Onitsha, Anambra
2088.	Stiro Pharmacy, 96C, Onitsha Road, Onitsha, Anambra
2089.	St. Luke's Pharmacy & S/Market, 48, Anionwu Street, Area: Odakpu, Onitsha, Anambra
2090.	Sunray Chemist, 12, Venn Road, Area: North, Onitsha, Anambra
2091.	Superb Pharm. Chemists, 8, Uga Street, Onitsha, Anambra
2092.	Symag Pharm. Co, 35, Ebonesi Street, Onitsha, Anambra
2093.	TIGER FOOD LTD, 13741, Onitsha, Onitsha, Anambra

2094.	Top Class Microfinance Bank Limited, 3, Johnson Street, Main Market, Onitsha, Anambra*
2095.	Bentraco Group, Obosi, Onitsha North, Anambra, Nigeria
2096.	Dynacord Technologies, Inland Town, Onitsha North, Anambra, Nigeria
2097.	Ibekilo Enterprises, Obosi, Onitsha North, Anambra, Nigeria
2098.	Machinery Warehouse Outlet, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
2099.	S. Agada Rainbow Ventures Nigeria, Onitsha North, Anambra, Nigeria
2100.	Markson Chemical Industries West Africa Limited, Odoakpo, Onitsha North, Anambra, Nigeria
2101.	Sab Neon and Art Works, Onitsha North, Anambra, Nigeria*
2102.	Big Video Link and Sound Concept, Onitsha North, Anambra, Nigeria
2103.	Felix Foundation Nigeria Limited, Onitsha North, Anambra, Nigeria
2104.	Jonnex Art and Printing Company Nigeria, Onitsha North, Anambra, Nigeria
2105.	Bentraco Group, Obosi, Onitsha North, Anambra, Nigeria
2106.	Dynacord Technologies, Inland Town, Onitsha North, Anambra, Nigeria*
2107.	Ibekilo Enterprises, Obosi, Onitsha North, Anambra, Nigeria
2108.	Machinery Warehouse Outlet, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
2109.	S. Agada Rainbow Ventures Nigeria, Onitsha North, Anambra, Nigeria
2110.	Markson Chemical Industries West Africa Limited, Odoakpo, Onitsha North, Anambra, Nigeria
2111.	Sab Neon and Art Works, Onitsha North, Anambra, Nigeria
2112.	Big Video Link and Sound Concept, Onitsha North, Anambra, Nigeria
2113.	Jonnex Art and Printing Company Nigeria, Onitsha North, Anambra, Nigeria
2114.	Kingdom Art Materials, Onitsha North, Anambra, Nigeria
2115.	Blessed Enterprises Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria*
2116.	Awutolo Industries Limited, Nkpor, Onitsha North, Anambra, Nigeria
2117.	Reliable Steel and Plastic Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
2118.	Edu Service, Onitsha North, Anambra, Nigeria
2119.	Citizen Paints Ventures, Onitsha, Onitsha North, Anambra, Nigeria*
2120.	Chinel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
2121.	Diode Power Technology, 2 Jordan Street Fegge, Onitsha, Anambra State, Nigeria
2122.	Hela Vesta Company, 14 Park Road, GRA, Onitsha, Anambra State, Nigeria
2123.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Onitsha, Anambra State, Nigeria
2124.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Onitsha, Anambra State, Nigeria
2125.	Guinea Insurance Plc - Onitsha Branch Office, No.60A, Old Market Road, Ibato House, Onitsha, Anambra State, Nigeria*
2126.	Royalsky Trading Company Limited
2127.	Nexans Kabelmetal Nigeria Plc - Onitsha Branch Office, Doas Plaza, Obosi Electrical International Market, Onitsha, Anambra State, Nigeria

2128.	Chiel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
2129.	Nigeria Shippers Council - Onitsha Area Office, 39 New Market Road, Onitsha, Anambra State, Nigeria
2130.	Onitsha Chamber of Commerce & Industry, 38 Oguta Road, Onitsha, Anambra State, Nigeria*
2131.	Hair Palace Beauty Home, 54 Onitsha Road Onitsha
2132.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Onitsha
2133.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Onitsha
2134.	Frozen Food, 23 Upper Iweka, Onitsha
2135.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu, Onitsha
2136.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Onitsha
2137.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Onitsha
2138.	Nomijoe International Agency West Africa, Onitsha
2139.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Onitsha North, Anambra, Nigeria*
2140.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Onitsha North, Anambra, Nigeria
2141.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Onitsha North, Anambra, Nigeria
2142.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Onitsha Expressway, Onitsha North, Anambra, Nigeria
2143.	Venik Specalist Hospital, 1, Olo Street, Onitsha North, Anambra, Nigeria
2144.	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Onitsha, Onitsha North, Anambra, Nigeria
2145.	Ezinne Hospital, 1A, Oboli Lane (bmgs roundabout), Onitsha North, Anambra, Nigeria
2146.	Intensive Care Hospital, 36, Oguta Road, Onitsha North, Anambra, Nigeria
2147.	Bell Lifestyle Nigeria Limited, 26, Uruagu Onitsha Road, Onitsha North, Anambra, Nig*
2148.	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Onitsha North, Anambra, Nigeria
2149.	Mezie Hospital & Maternity, 103b, Upper New Market Road, Onitsha, Onitsha North, Anambra, Nigeria
2150.	Guinness Eye Hospital, 5, Onitsha Road, Onitsha North, Anambra, Nigeria
2151.	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Onitsha, Onitsha North, Anambra, Nigeria
2152.	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria*
2153.	Jordan Hospital and Maternity, 79, Old Market Road, Onitsha North, Anambra, Nigeria
2154.	General Hospital Onitsha, Onitsha Road Onitsha, Onitsha North, Anambra, Nigeria

2155.	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Onitsha North, Anambra, Nigeria
2156.	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Onitsha North, Anambra, Nigeria*
2157.	Umeano Dental and Maxilofacial Hospital, 12, Onitsha Road, Onitsha North, Anambra, Nigeria
2158.	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria,
2159.	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria
2160.	Nycil Limited, Onitsha North, Anambra, Nigeria
2161.	Fareast Mercantile Company Limited, Onitsha North, Anambra, Nigeria
2162.	Antec Diagnostic Limited, Onitsha, Onitsha South, Anambra, Nigeria
2163.	Studio9 Concepts Limited, Anambra, Nigeria*
2164.	Picone International Chemicals Limited, Onitsha, Onitsha North, Anambra, Nigeria
2165.	Chellarams Plc, Fagge, Onitsha North, Anambra, Nigeria
2166.	Danizok Industries Nigeria Limited, Onitsha South, Anambra, Nigeria
2167.	Clemchuks Chemical Industrials Nigeria, Onitsha South, Anambra, Nigeria
2168.	Bona Crown Chemical, Onitsha South, Anambra, Nigeria
2169.	Betacon Paints Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
2170.	Great Computers Investment Limited, Onitsha South, Anambra, Nigeria
2171.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria*
2172.	Bonalux Paints Depot, Enugu-Onitsha Expressway, Idemili North, Anambra, Nigeria
2173.	Obidigwe Chemical Limited, Onitsha, Onitsha North, Anambra, Nigeria
2174.	Picone International Chemicals Limited, Onitsha, Onitsha South, Anambra, Nigeria
2175.	Citizens Chemical Industry Nigeria Limited, Obosi, Onitsha South, Anambra, Nigeria
2176.	Imma and Chike Inter Company Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria
2177.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria
2178.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Onitsha, Onitsha North, Anambra, Nigeria
2179.	Arinson Pest Control Consultant, Onitsha North, Anambra, Nigeria*
2180.	A J Capitol, Km 7 Enugu Onitsha Expressway, Onitsha North, Anambra, Nigeria
2181.	Christ Is The Way Investment Company Nigeria Limited, Onitsha, Onitsha South, Anambra, Nigeria
2182.	Olives Place, Onitsha South, Anambra, Nigeria
2183.	Franco Chemical Entreprises, Onitsha, Idemili South, Anambra, Nigeria
2184.	Helemarc Ventures Limited, Anambra, Nigeria
2185.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
2186.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria*
2187.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria

2188.	Johens & Partners, Awada Layout, Onitsha South, Anambra, Nigeria
2189.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
2190.	Jon Rocks Investments Limited, Anambra, Nigeria
2191.	Stellamaris Medical Diagnostic Laboratory, Ihiala, Ihiala, Anambra, Nigeria
2192.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria
2193.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
2194.	Chi Bless Chemicals, Aba Road, Onitsha South, Anambra, Nigeria*
2195.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
2196.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
2197.	Micky Philos Industries, Anambra, Nigeria
2198.	Ohaco Nigeria Limited, Textile Division, Onitsha North, Anambra, Nigeria*
2199.	Anointed Kent Interconnection Nigeria, Onitsha North, Anambra, Nigeria
2200.	Iyke Enterprises Nigeria, Ogidi, Onitsha North, Anambra, Nigeria
2201.	Odera Stone International Limited, Onitsha North, Anambra, Nigeria
2202.	Arimaco Group of Company Nigeria, Nkwo Onitsha, Onitsha North, Anambra, Nigeria
2203.	Wiseway Medical Laboratory, Onitsha North, Anambra, Nigeria*
2204.	Divine Favour Polythene Bags, Onitsha South, Anambra, Nigeria
2205.	Iykeson Civil Engineering Company, Onitsha South, Anambra, Nigeria
2206.	Jekwutex Investment Nigeria, Onitsha North, Anambra, Nigeria
2207.	Harvestfield Industries Limited, Anambra, Nigeria
2208.	Ifeson Holding Nigeria Limited, Onitsha North, Anambra, Nigeria
2209.	Safreed International Nig Limited, Ogbaru, Anambra, Nigeria
2210.	E C Obiekwe Trading Company, Ogidi, Idemili North, Anambra, Nigeria
2211.	Chimont Resources Nigeria Limited, Osha Owerri Road, Onitsha South, Anambra, Nigeria*
2212.	Oddyson Petroleum Product Limited, Onitsha North, Anambra, Nigeria
2213.	Izu God Chemical Nigeria, Nkpor, Onitsha North, Anambra, Nigeria
2214.	Donateck Hardwares Trading Company Nigeria, Onitsha South, Anambra, Nigeria
2215.	Jiden Scientific Limited, Aroma, Onitsha South, Anambra, Nigeria
2216.	Cele Best Agro Nigeria, Main Market, Onitsha North, Anambra, Nigeria
2217.	Bassynco Chemical and Allied Product Nigeria Limited, Idemili South, Anambra, Nigeria
2218.	Emymekus Ventures, Onitsha South, Anambra, Nigeria*
2219.	Goshen Global Company, Iweka Road, Onitsha North, Anambra, Nigeria
2220.	Peace Resources, Onitsha, Onitsha South, Anambra, Nigeria
2221.	Kings Bag, Idemili North, Anambra, Nigeria
2222.	Fabest Poly, Awata Obosi, Idemili North, Anambra, Nigeria
2223.	Petrus Paints Enterprise, Odaakpu, Onitsha South, Anambra, Nigeria
2224.	Vindos Integrated Services Ltd, Onitsha South, Anambra, Nigeria*
2225.	Marta Industries Nig Ltd, Odume Layout, Idemili North, Anambra, Nigeria
2226.	Nnamdi Azikiwe University Teaching Hospital, Onitsha North, Anambra, Nigeria
2227.	Ultimate Poly Nigeria, Onitsha South, Anambra, Nigeria

2228.	Winners Medical Diagnostic and Research Institute, Onitsha North, Anambra, Nigeria
2229.	Big Joe Investment, Onitsha, Ogbaru, Anambra, Nigeria*
2230.	Best Spring School Chalk Unlimited, Obosi, Onitsha South, Anambra, Nigeria
2231.	Owenpeters Scientific Instruments Nig Limited, Onitsha North, Anambra, Nigeria
2232.	Jobis Business Associates, Odoakpo Onitsha, Onitsha North, Anambra, Nigeria
2233.	Henry Nwa Ben Investment Company Nigeria, Ogidi, Idemili North, Anambra, Nigeria
2234.	Okey Plastics Limited, Onitsha South, Anambra, Nigeria
2235.	Jimmy Poly, Awada Layout, Obosi, Idemili North, Anambra, Nigeria*
2236.	Bon Gyke Agro Centre, Onitsha, Onitsha North, Anambra, Nigeria
2237.	Nkem Holdings Nigeria, Odoakpo, Onitsha North, Anambra, Nigeria
2238.	Pauly Peace Global Merchant, Idemili North, Anambra, Nigeria
2239.	Kinsman Investment Company Nigeria, Onitsha South, Anambra, Nigeria
2240.	Nandt Nigeria Company West Africa Limited, Oba, Onitsha North, Anambra, Nigeria
2241.	Igwe Plass and Poly Industries Limited, Awada, Idemili South, Anambra, Nigeria
2242.	Bona Crown Chemical Limited, Onisha Express Way, Onitsha South, Anambra, Nigeria
2243.	Blessed Enterprises Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria
2244.	Mater 6Istem.Com Ventures, Onitsha North, Anambra, Nigeria*
2245.	Dechart Specialist Medical Laboratories, Onitsha, Idemili North, Anambra, Nigeria
2246.	Silver Chemicals Nigeria Incorporated, Idemili North, Anambra, Nigeria
2247.	Enbaco Chemical Limited, Onitsha North, Anambra, Nigeria
2248.	C.Nobkings, Ogbaru, Anambra, Nigeria
2249.	Nexill World Scientific Company. Onitsha, Onitsha South, Anambra, Nigeria
2250.	Iyke Delight Impex Limited, Onitsha South, Anambra, Nigeria
2251.	Awutolo Industries Limited, Nkpor, Onitsha North, Anambra, Nigeria
2252.	Reliable Steel and Plastic Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
2253.	Edu Service, Onitsha North, Anambra, Nigeria
2254.	Citizen Paints Ventures, Onitsha, Onitsha North, Anambra, Nigeria*
2255.	Chinel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
2256.	Diode Power Technology, 2 Jordan Street Fegge, Onitsha, Anambra State, Nigeria
2257.	Hela Vesta Company, 14 Park Road, GRA, Onitsha, Anambra State, Nigeria
2258.	Nexans Kabelmetal Nigeria Plc, Doas Plaza, Obosi Electrical International Market, Onitsha, Anambra State, Nigeria
2259.	Udesco Manufacturing Company Limited, 70 Limca Road, Nkpor, Onitsha, Anambra State, Nigeria
2260.	Guinea Insurance Plc - Onitsha Branch Office, No.60A, Old Market Road, Ibato House, Onitsha, Anambra State, Nigeria*

2261.	Royalsky Trading Company Limited
2262.	Nexans Kabelmetal Nigeria Plc - Onitsha Branch Office, Doas Plaza, Obosi Electrical InternationalMarket, Onitsha, Anambra State, Nigeria
2263.	Chiel International Company, 21 Igboukwu Street Omagba, Onitsha, Anambra State, Nigeria
2264.	Nigeria Shippers Council - Onitsha Area Office, 39 New Market Road, Onitsha, Anambra State, Nigeria
2265.	Onitsha Chamber of Commerce & Industry, 38 Oguta Road, Onitsha, Anambra State, Nigeria
2266.	Hair Palace Beauty Home, 54 Onitsha Road Onitsha
2267.	Kates Associated Industries Nig. Ltd., Ogbaru Industrial Layout, Onitsha
2268.	UAC Foods Nigeria ó South-East UAC Regional Office, 49 Limca Road, Nkpor, Onitsha
2269.	Frozen Food, 23 Upper Iweka, Onitsha*
2270.	Chinwendu Nwoke African and Nigeria Restaurants, 11 Alfa Street, Odakpu, Onitsha
2271.	Mr. Biggs, Fegge Branch, 129, Portharcourt Road, Onitsha
2272.	Mr. Biggs, Nkpor Branch, 22 Limca Road, Onitsha
2273.	Nomijoe International Agency West Africa, Onitsha
2274.	New Hope Hospital and Laboratory Limited, 26, Umunna Street, Onitsha North, Anambra, Nigeria
2275.	Chinaza Hospital and Maternity, Ugwumba Street, Nkpor, Onitsha North, Anambra, Nigeria
2276.	Udechukwu Memorial Hospital and Maternity, Port-Harcourt Road, Fegge, Onitsha North, Anambra, Nigeria
2277.	Golden Specialist Hospital, Plot 230, Owelle Ebo, Enugu-Onitsha Expressway, Onitsha North, Anambra, Nigeria*
2278.	Venik Specalist Hospital, 1, Olo Street, Onitsha North, Anambra, Nigeria
2279.	Infant Jesus Hospital and Children's Clinic, 65, Ezenwaka, Awada, Onitsha, Onitsha North, Anambra, Nigeria
2280.	Ezinne Hospital, 1A, Oboli Lane (bmgs roundabout), Onitsha North, Anambra, Nigeria
2281.	Intensive Care Hospital, 36, Oguta Road, Onitsha North, Anambra, Nigeria
2282.	Bell Lifestyle Nigeria Limited, 26, Uruagu Onitsha Road, Onitsha North, Anambra, Nig
2283.	Toronto Hospital Limited, 2, Upper Niger Bridge Road, Onitsha North, Anambra, Nigeria
2284.	Mezie Hospital & Maternity, 103b, Upper New Market Road, Onitsha, Onitsha North, Anambra, Nigeria
2285.	Guinness Eye Hospital, 5, Onitsha Road, Onitsha North, Anambra, Nigeria
2286.	New Hope Hospital and Laboratory Limited, 80, Modebe Avenue, Onitsha, Onitsha North, Anambra, Nigeria*
2287.	St Micheal Hospital and Maternity, 8, Adamma Obimma Street, Awada Layout, Obosi, Onitsha North, Anambra, Nigeria
2288.	Jordan Hospital and Maternity, 79, Old Market Road, Onitsha North, Anambra,

	Nigeria
2289.	General Hospital Onitsha, Onitsha Road Onitsha, Onitsha North, Anambra, Nigeria
2290.	St Joe Surgical Equipment Limited, E307, Bankers Line, Bridge Head, Onitsha North, Anambra, Nigeria*
2291.	Anointed Kent Interconnection Nigeria, E/286, Bankers Line, Bridge Head Market, Onitsha North, Anambra, Nigeria
2292.	Umeano Dental and Maxilofacial Hospital, 12, Onitsha Road, Onitsha North, Anambra, Nigeria
2293.	Krisoral and Company Limited, Ogbaru, Anambra, Nigeria,
2294.	Dozzy Oil and Gas Limited, Ogbaru, Anambra, Nigeria
2295.	Nycil Limited, Onitsha North, Anambra, Nigeria
2296.	Fareast Mercantile Company Limited, Onitsha North, Anambra, Nigeria
2297.	Antec Diagnostic Limited, Onitsha, Onitsha South, Anambra, Nigeria*
2298.	Studio9 Concepts Limited, Anambra, Nigeria
2299.	Picone International Chemicals Limited, Onitsha, Onitsha North, Anambra, Nigeria
2300.	Chellarams Plc, Fagge, Onitsha North, Anambra, Nigeria
2301.	Danizok Industries Nigeria Limited, Onitsha South, Anambra, Nigeria
2302.	Clemchuks Chemical Industrials Nigeria, Onitsha South, Anambra, Nigeria
2303.	Bona Crown Chemical, Onitsha South, Anambra, Nigeria
2304.	Betacon Paints Industry Limited, Onitsha, Onitsha North, Anambra, Nigeria
2305.	Great Computers Investment Limited, Onitsha South, Anambra, Nigeria
2306.	Eligwe Poly Plastic Enterprises Limited, Awada, Idemili South, Anambra, Nigeria*
2307.	Bonalux Paints Depot, Enugu-Onitsha Expressway, Idemili North, Anambra, Nigeria
2308.	Obidigwe Chemical Limited, Onitsha, Onitsha North, Anambra, Nigeria
2309.	Picone International Chemicals Limited, Onitsha, Onitsha South, Anambra, Nigeria
2310.	Citizens Chemical Industry Nigeria Limited, Obosi, Onitsha South, Anambra, Nigeria
2311.	Imma and Chike Inter Company Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria
2312.	Nifeson Lube Automotive Power Products Enterprises Nigeria, Nkpor, Idemili North, Anambra, Nigeria
2313.	Blessed Austine Don Chemicals Enterprise Nigeria Limited, Onitsha, Onitsha North, Anambra, Nigeria
2314.	Arinson Pest Control Consultant, Onitsha North, Anambra, Nigeria
2315.	A J Capitol, Km 7 Enugu Onitsha Expressway, Onitsha North, Anambra, Nigeria*
2316.	Christ Is The Way Investment Company Nigeria Limited, Onitsha, Onitsha South, Anambra, Nigeria
2317.	Olives Place, Onitsha South, Anambra, Nigeria
2318.	Franco Chemical Entreprises, Onitsha, Idemili South, Anambra, Nigeria
2319.	Helemarc Ventures Limited, Anambra, Nigeria

2320.	Elo Big Holdings Nigeria, Ogidi, Idemili North, Anambra, Nigeria
2321.	Nwa Pickolo International Nigeria, Idemili North, Anambra, Nigeria
2322.	Iyke Delight Impex Limited, Awada, Idemili North, Anambra, Nigeria
2323.	Johens & Partners, Awada Layout, Onitsha South, Anambra, Nigeria
2324.	Valentino Poly, Obosi, Idemili North, Anambra, Nigeria
2325.	Jon Rocks Investments Limited, Anambra, Nigeria
2326.	Stellamaris Medical Diagonistic Laboratory, Ihiala, Ihiala, Anambra, Nigeria
2327.	Good Mark Ventures, Awada, Idemili North, Anambra, Nigeria*
2328.	Morning Star Nigeria Limited, Anaocha, Anambra, Nigeria
2329.	Chi Bless Chemicals, Aba Road, Onitsha South, Anambra, Nigeria
2330.	Morning Glory Poly, Obosi, Idemili North, Anambra, Nigeria
2331.	Sunpoly Ventures, Nkpor, Idemili South, Anambra, Nigeria
2332.	Micky Philos Industries, Anambra, Nigeria
2333.	Ohaco Nigeria Limited, Textile Division, Onitsha North, Anambra, Nigeria
2334.	Anointed Kent Interconnection Nigeria, Onitsha North, Anambra, Nigeria*
2335.	Iyke Enterprises Nigeria, Ogidi, Onitsha North, Anambra, Nigeria
2336.	Odera Stone International Limited, Onitsha North, Anambra, Nigeria
2337.	Arimaco Group of Company Nigeria, Nkwo Onitsha, Onitsha North, Anambra, Nigeria
2338.	Wiseway Medical Laboratory, Onitsha North, Anambra, Nigeria
2339.	Divine Favour Polythene Bags, Onitsha South, Anambra, Nigeria
2340.	Iykeson Civil Engineering Company, Onitsha South, Anambra, Nigeria
2341.	Jekwutex Investment Nigeria, Onitsha North, Anambra, Nigeria
2342.	Harvestfield Industries Limited, Anambra, Nigeria*
2343.	Ifeson Holding Nigeria Limited, Onitsha North, Anambra, Nigeria
2344.	Safreed International Nig Limited, Ogbaru, Anambra, Nigeria
2345.	E C Obiekwe Trading Company, Ogidi, Idemili North, Anambra, Nigeria
2346.	Chimont Resources Nigeria Limited, Osha Owerri Road, Onitsha South, Anambra, Nigeria
2347.	Oddyson Petroleum Product Limited, Onitsha North, Anambra, Nigeria
2348.	Izu God Chemical Nigeria, Nkpor, Onitsha North, Anambra, Nigeria
2349.	Donateck Hardwares Trading Company Nigeria, Onitsha South, Anambra, Nigeria
2350.	Jiden Scientific Limited, Aroma, Onitsha South, Anambra, Nigeria
2351.	Cele Best Agro Nigeria, Main Market, Onitsha North, Anambra, Nigeria
2352.	Bassynco Chemical and Allied Product Nigeria Limited, Idemili South, Anambra, Nigeria*
2353.	Emymekus Ventures, Onitsha South, Anambra, Nigeria
2354.	Goshen Global Company, Iweka Road, Onitsha North, Anambra, Nigeria
2355.	Peace Resources, Onitsha, Onitsha South, Anambra, Nigeria
2356.	Kings Bag, Idemili North, Anambra, Nigeria
2357.	Fabest Poly, Awata Obosi, Idemili North, Anambra, Nigeria
2358.	Petrus Paints Enterprise, Odaakpu, Onitsha South, Anambra, Nigeria
2359.	Vindos Integrated Services Ltd, Onitsha South, Anambra, Nigeria
2360.	Marta Industries Nig Ltd, Odume Layout, Idemili North, Anambra, Nigeria

2361.	Nnamdi Azikiwe University Teaching Hospital, Onitsha North, Anambra, Nigeria
2362.	Ultimate Poly Nigeria, Onitsha South, Anambra, Nigeria
2363.	Winners Medical Diagnostic and Research Institute, Onitsha North, Anambra, Nigeria*
2364.	Big Joe Investment, Onitsha, Ogbaru, Anambra, Nigeria
2365.	Best Spring School Chalk Unlimited, Obosi, Onitsha South, Anambra, Nigeria
2366.	Owenpeters Scientific Instruments Nig Limited, Onitsha North, Anambra, Nigeria
2367.	Jobis Business Associates, Odoakpo Onitsha, Onitsha North, Anambra, Nigeria
2368.	Henry Nwa Ben Investment Company Nigeria, Ogidi, Idemili North, Anambra, Nigeria
2369.	Okey Plastics Limited, Onitsha South, Anambra, Nigeria
2370.	Jimmy Poly, Awada Layout, Obosi, Idemili North, Anambra, Nigeria
2371.	Bon Gyke Agro Centre, Onitsha, Onitsha North, Anambra, Nigeria
2372.	Nkem Holdings Nigeria, Odoakpo, Onitsha North, Anambra, Nigeria
2373.	Paully Peace Global Merchant, Idemili North, Anambra, Nigeria*
2374.	Kinsman Investment Company Nigeria, Onitsha South, Anambra, Nigeria
2375.	Nandt Nigeria Company West Africa Limited, Oba, Onitsha North, Anambra, Nigeria
2376.	Igwe Plass and Poly Industries Limited, Awada, Idemili South, Anambra, Nigeria
2377.	Bona Crown Chemical Limited, Onisha Express Way, Onitsha South, Anambra, Nigeria
2378.	Blessed Enterprises Nigeria, Odoaktu, Onitsha South, Anambra, Nigeria
2379.	Mater 6Istem.Com Ventures, Onitsha North, Anambra, Nigeria
2380.	Dechart Specialist Medical Laboratories, Onitsha, Idemili North, Anambra, Nigeria*
2381.	Silver Chemicals Nigeria Incorporated, Idemili North, Anambra, Nigeria
2382.	Enbaco Chemical Limited, Onitsha North, Anambra, Nigeria
2383.	C.Nobkings, Ogbaru, Anambra, Nigeria
2384.	Nexill World Scientific Company. Onitsha, Onitsha South, Anambra, Nigeria
2385.	Iyke Delight Impex Limited, Onitsha South, Anambra, Nigeria
2386.	Cm Onyenekwe art and stationary store, 12 new market road, Onitsha, Anambra
2387.	BABA MART NIGERIA LTD, 73 Limca Road, Onitsha, Anambra
2388.	Stammy Global Resources Nig Ltd., 96 Onitsha Road, Onitsha, Anambra
2389.	Igboamaka Productions, 40, Upper Saint John's Street, Upper Iweka, Onitsha South, Onitsha, Anambra
2390.	Toronto Hospital, 2 Upper Niger Bridge Road, Onitsha, Anambra
2391.	Akagod Film Limited, G/2608, Electronics International Market Onisha, Ogbaru, Onitsha, Anambra*
2392.	Antec Diagnostic Limited, E280, Bridge Head Market, Onitsha South, Onitsha, Anambra
2393.	Standard Base Soccer Academy, 41, New Market Road, Onitsha North, Onitsha, Anambra

2394.	Best choice communications, Emeka ofor plaza, Onitsha, Anambra
2395.	Futurewell Group, 103 Iweka Road Onitsha Anambra State Nigeria, Onitsha, Anambra
2396.	Paxs Pharmacy, 80, Onitsha Road, Onitsha, Anambra*
2397.	A1 Stammy Global Resource Ltd, 96 Onitsha Road Onitsha, Onitsha, Anambra
2398.	GREAT MOVIES INDUSTRIES LTD, 51 IWEKA ROAD, Onitsha, Anambra
2399.	Abioko Group of Companies, 25, Bida Road, Onitsha South, Onitsha, Anambra
2400.	Access Resources Investment Company Limited, 19, Onwudiwe Street, Odakpor, Onitsha South, Onitsha, Anambra
2401.	Afrimatech Construction Company, 25B, Anionwu Street, Onitsha North, Onitsha, Anambra*
2402.	Alfatex International Services Limited, 4, Agbu Ogbuefi Street, Onitsha North, Onitsha, Anambra
2403.	Amarco Investment Nigeria Limited, C125, C125, Head Market, Ajeromi-Ifelodun, Onitsha
2404.	Anchok Trading Company, 59, Limca Road, Onitsha North, Onitsha, Anambra
2405.	Anthony Amarachukwu Iwuala And Company, 2C, Sokoto Road, Onitsha South, Onitsha, Anambra
2406.	Aritex Aluminium, 49, Onitsha Road, Anambra East, Onitsha, Anambra
2407.	Asamma Foods & Beverages Limited, Km 10, Onitsha-Owerri Express Way, Oba, Idemili North L.G.A., Onitsha, Anambra*
2408.	Bon Gyke Agro Centre, 1A, Sokoto Road, Onitsha North, Onitsha, Anambra
2409.	Charles Nonny Nigeria Limited, 2, Enugu Agede, Onitsha South, Onitsha, Anambra
2410.	Chi Best Communications, 3, New Market Road Emeka Offor Plaza, Onitsha North, Onitsha, Anambra
2411.	Decent Magazine, 7, Old Cementary Road, Onitsha South, Onitsha, Anambra
2412.	Divine Foundation Limited, 36, Iweka Road, Onitsha South, Onitsha, Anambra
2413.	Dolf Lima Investment Nigeria Limited, E27/28, Bridge Head Market, Onitsha South, Onitsha, Anambra*
2414.	Dovechris And Company Nigeria, 42, Onitsha Street, Onitsha South, Onitsha, Anambra
2415.	Easynet Communication Network, 1, Venn North Street, Onitsha North, Onitsha, Anambra
2416.	Elffcon Nigeria Limited, Km 2, Onitsha Enugu Express Way, Onitsha North, Onitsha, Anambra
2417.	Emens International Nigeria, G15, Bridge Head Market, Onitsha South, Onitsha, Anambra
2418.	Enugo Company, Head Bridge Market, Anambra East, Onitsha, Anambra
2419.	First Prince Creation Limited, G/2620, Electro Mart Shopping Complex, Onitsha, Anambra*
2420.	Franco Chemical Entreprises, Shopping 12, City Of Love shopping complex plaza, Idemili South, Onitsha, Anambra
2421.	Freedom Matters, St Gabriel Plaza Main Market, Anambra East, Onitsha, Anambra
2422.	Gabby Cee Investment Nigeria, 17C, Shop 40C, Madueke Plaza, Ochanga

	Market, Onitsha North, Onitsha, Anambra
2423.	Jerrysonic Electrical Limited, 2404, F Line, Electronics International Market, Idemili North, Onitsha, Anambra
2424.	Kings Nigeria Enterprises, A9/6, Atani Road, Ogbaru, Onitsha, Anambra
2425.	King Victor Global Concepts Limited, 96, Iweka Road, Onitsha South, Onitsha, Anambra
2426.	Kkz Aluminium Company, 2, Nchekwube Street, Anambra East, Onitsha, Anambra
2427.	Leonec Global Services Limited, 29, Ogboli Road, Onitsha North, Onitsha, Anambra*
2428.	Lic Chidieo Group Of Company, Shop 17A, Petrogas Co. Ltd, Along Onitsha-Asaba Expressway, Onitsha North, Onitsha, Anambra
2429.	M C Ilondu and Company, 66, Old Market Road, Onitsha North, Onitsha, Anambra
2430.	N Chris Nigeria Limited, Shop C/1227, Electronics International Market, Ogbaru, Onitsha, Anambra
2431.	Nexill World Scientific Company, E/1st Line Head Market, Onitsha South, Onitsha, Anambra
2432.	Royal Crown Printing Press, Plot 14/14, Ojukwu Street, Oko, Aguata, Onitsha, Anambra
2433.	Simon and J Technical Limited, 1, Olisa Road/Osuma Street, Onitsha North, Onitsha, Anambra
2434.	Social Movies Limited, 32, Electromart Market, Ogbaru, Onitsha, Anambra
2435.	Sound Plaster Product Limited, 36, Iweka Road, Onitsha North, Onitsha, Anambra
2436.	Stonegold Productions Limited, G28, Electronic Market, Ogbaru, Onitsha, Anambra
2437.	TFnet, Onitsha*
2438.	Theodonas Resources, 3, School Road, New Heaven, Orsu, Onitsha
2439.	Victory Catering Services, 8, Ojoto Street Mcc, Onitsha North, Onitsha, Anambra
2440.	X-Press Resources Trading Company, Saint Stephens Road, Onitsha North, Onitsha, Anambra
2441.	Industrial and General Insurance (IGI), 83 Old Market Road, Onitsha, Anambra
2442.	Nigerian Stockbrokers Limited, 49, New Market Road, Onitsha, Anambra
2443.	Pokobros Foods & Chemical Industries Limited, 4 Pokobros Ind Ave. off Atani Road, Onitsha, Anambra
2444.	PINNACLE HOUSE INT.LTD, Opp. Lopa Energy Company Ltd, Hillview Estate Junc. Nkwelle-Ezunaka, Anambra State, Onitsha, Anambra
2445.	Communication Trends Nigeria Limited (CTL TV), 4 Oguta Road, Onitsha
2446.	Edysyl Bookshops Limited, 1st Floor, 25, Onitsha Road, Near Mandilas, Onitsha, Anambra*
2447.	Fareast Mercantile Company Limited, 26/27, Factory Road, East Niger Industrial Layout, Onitsha, Anambra
2448.	Grunz Link Limited, 21 Enugu Road, Onitsha
2449.	Hallmark Assurance Co Ltd, 33, New Market Street, Onitsha, Anambra

2450.	Industrial Diagnostic Cent, 93 Ogbo Ave. Woliwo L/out, Onitsha, Anambra
2451.	Life Breweries Co. Ltd, 87/97, Port Harcourt Road, PO Box 5417 Onitsha, Onitsha, Anambra*
2452.	Purechem Manufacturing Ltd., 5 Jordan Street, Fegge, Onitsha, Anambra
2453.	Sims Nigeria Limited, 1831, Electronic Internationa Market, Electronic, , Onitsha
2454.	Strategic Time Fish Farm Ltd, 1/10, Gaius Close, Off Onitsha Owerri Road, Mkpikpa, Onitsha, Anambra
2455.	National Drug Abuse Control Committee Nigeria, 33 Nsugbe Road, Building: NDLEA House, Onitsha, Anambra
2456.	Zoom Mobile, 25 Ezinifitte Street, by MCC Junction, Onitsha, Anambra*
2457.	E Olisa Egbuna and Company, 1, Ogboli Road, Onitsha North, Onitsha, Anambra
2458.	Suocco Nigeria limited, zone2 Block B, no.9&10 Electrical dealers international market,Obosi, Onitsha, Anambra
2459.	Nigerian Mineral Waters Industries Ltd, 1, Limca Road, Onitsha, Anambra
2460.	K.C Ijeway Limited, 29 Louis Mbanefo Street, Zik Avenue, Onitsha, Anambra, Onitsha, Anambra
2461.	Angelique Ivory Limited, 85, Ezeiweka Street Awada Lay Out, Idemili North, Onitsha, Anambra*
2462.	Atuchukwu Bejona, 25 Haruna Street, Main Mk, Onitsha, Anambra
2463.	Brightfidence Ventures, 154, Onitsha Road, Onitsha South, Onitsha, Anambra
2464.	Celek Resource Nigeria Limited, 35, Onitsha Owerri Road, Ogbaru, Onitsha, Anambra
2465.	Charlco Foam Industrial Nigeria Limited, 14, Ojoto Street, Odume LAYOUT, Aguata, Onitsha, Anambra
2466.	Envoy Oil Industries Ltd, 1 Ekwuluobia Street/120 Upper Iweka Road, P.O. Box 13465, Onitsha
2467.	Green Global Service, 9, New Cemetary Road, Onitsha North, Onitsha, Anambra
2468.	Grunz Link Nig Ltd, 20 Enugu Road, Onitsha, Anambra
2469.	Jenoil Bureau de Change Limited., 12, William Street, Onitsha, Anambra*
2470.	Megalith (West Africa) Limited, 15 Ogbuli-Nwawulu Street, Onitsha
2471.	Radof Household Product, A 65/66 Bridge Head Market, Onitsha, Anambra
2472.	Real Dream Computer, Ezenwa Road, Onitsha North, Onitsha, Anambra
2473.	S O P Okeke and Compamny, 62A, New Market Road, Onitsha North, Onitsha, Anambra
2474.	Unicorn Spices Industries Limited, 19/6B, Central Avenue, Housesing Estate, Onitsha North, Onitsha, Anambra
2475.	
2476.	Young@Heart Beddings & Accessoriesco., 16, Olowu Anatogu, Onitsha North, Onitsha, Anambra
2477.	MTN Nigeria, 75, Old Market Road, Onitsha, Anambra
2478.	Access Telecomm., 96 Onitsha Rd., Onitsha
2479.	Adgozo Limited, 5 O'Conor Street, Onitsha
2480.	Africana-First (Nig.) Ltd, Africana First Drive, Limca Road, Onitsha,

	Anambra*
2481.	A. IGWE & SONS LTD , 49, Afubera Street, Menax, Onitsha, Anambra
2482.	Akuoma Commu. Bank Nig., 14, New Mkt. Rd., Onitsha
2483.	Alfaspade Builders Nig., 17, Iweka Rd, Onitsha
2484.	Aluke International Company Ltd., 43, Iweka Road, , Onitsha, Anambra
2485.	Anambra Co-Op Petro., 8 Niger Brg. Approach, Onitsha
2486.	Anayo Chukwu Transport Co., 64, St. John St., Onitsha, Anambra*
2487.	Ano Plastic & Metal Industries Nigeria Ltd, Km 7, Osha-Owerri Road, Onitsha, Anambra
2488.	Anolac Ind. Ltd., Factory Office: Toll Gate, Onitsha Enugu E/Way, Onitsha
2489.	Anosike Buildg Co. Nig. Ltd., 13B Oguta Rd., Odakpu, Box 659, Onitsha
2490.	Associated Aluminium Ind. Ltd., 6, Niger Bridge Rd., Box 865, Onitsha
2491.	A-Z Gas Plant Limited, 43, Onitsha Road, Onitsha
2492.	Bankson Bureau de Change Limited., 23A, New Market Road, Onitsha, Anambra
2493.	B.B.C, 72-74, Iweka Road, Onitsha, Anambra
2494.	B.C. Ifegbo & Associates Ltd., 25, New Market Road, , Onitsha, Anambra
2495.	Bekko Int. Ltd., 1, Chief Dan Megnetor, Ind. Est., Niikola L.G.A., Box 4942, Onitsha*
2496.	Benjamco Aluminium Products Ltd., 38, Oguta Rd.,, Onitsha, Anambra
2497.	BEST WAY GROUP OF COMPANY, 2 Olo Street, Omagba, Phase I, Opp Enugu Park, Onitsha-Enugu Expressway, P.O. Box 2124, Onitsha
2498.	Bolkken Inter. Trade Ltd., Km. 4, Onitsha/Owerri Rd., Onitsha
2499.	BOLINGO HOTEL, 74-78, Zik Avenue, PO Box 161, Onitsha, Anambra, Onitsha
2500.	BOLINGO HOTELS LTD, 74/76 Zik's Avenue, Onitsha, Anambra
2501.	Bonneliz Ltd., 8, Enugu Rd., PMB 1773, Onitsha*
2502.	Bu-Chukwu Group Of Co., H.O: 107 Upper Iweka, Rd., Anambra Anambra, Onitsha
2503.	Gen. P/office,, Onitsha, Anambra
2504.	CALTEC LIMITED, 26 Akwa Road(opp Guinness Eye Hospital) Inland Town, Onitsha, Anambra
2505.	Central Water Transport Co. Limited, 49, N/Market, Road, Onitsha, Anambra
2506.	Centre Point Investments Ltd., SGBN Building, 45, New Market Road, Onitsha, Anambra
2507.	CENTRAL HOTELS LTD, 3A Machie lane Upper New Market Road, Onitsha, Anambra*
2508.	Chanrion Steel Inds, Along Gen. Cotton, Onitsha, Anambra
2509.	Chiegboka J. O. & Co. Onitsha
2510.	Chinawuluji Constr. Co. Onitsha
2511.	Chix Mart Constr. Co. Nig. Ltd., 11, Nzegwe Ave., Onitsha Rd., Box 172, Onitsha
2512.	Chuks Auto-Supply, 281, Nkwo Mkt., Onitsha
2513.	Chukwuma Constr. Co., 38, Okosi Rd., Onitsha
2514.	Cleyside & Bros. Art Works, 1, Iboku St., Onitsha
2515.	Cono Travel Agency Nig. Ltd., 9 Ozala Rd.,, Onitsha, Anambra*

2516.	Dalex Bureau de Change Limited., 25, Bida Road, Onitsha, Anambra
2517.	Dan Electrical Trade Mar, 21 Moore St., Onitsha, Anambra
2518.	De-Canon Investment Limited, (4th Floor), 107, Upper New Market Road, Onitsha, Anambra
2519.	De Law View Communications Ltd, Oshimili House, 41, Iweka Road, Onitsha, Anambra*
2520.	Diamond Building Products Ltd., Achike Hse 38 Oguta Rd. Box 2442, Onitsha, Anambra
2521.	Dike & Sons Bookshop., 34, New Mkt. Rd., P.M.B 235, Onitsha
2522.	Dimentions Bldgs. Project, Onitsha
2523.	DOLPHIN GATE HOTELS, 80 Verna Road South, Onitsha, Anambra
2524.	Dozy Oil and Gas Company Limited, Plot 1 N/62 Niger Bridge Head Industrial Layout, Onitsha
2525.	Eastward Bureau de Change Limited Onitsha
2526.	Orbit Hotel & Conference Centre, Onitsha, Anambra
2527.	Easy-Trade Bureau de Change Limited., Suite A24 - A221, NIMEX Plaza, 2, New Market Road, Onitsha, Anambra
2528.	E.D.C Steel Struct. Ltd, Awada, Onitsha, Anambra*
2529.	E Ekesons Bros Nigeria Limited, E Ekeson's & Bros Park, Onitsha, Anambra
2530.	Ekene Dili Chukwu, 1, Ilodibe Road, Area: Awada Layout, Onitsha, Anambra
2531.	Elites, 105, Upper New market Road, Onitsha, Anambra
2532.	Ezeanata & Sons Book-shop, Onitsha
2533.	Ezenwa Plastic Industries Nigeria Ltd, 85, Amobi Street, Onitsha, Anambra
2534.	Fabrotech Alum.. 170 Ogufa Rd., Onitsha
2535.	F & E Bureau de Change Limited., Shop S, 3/2, Main Market, Onitsha, Anambra
2536.	First Bank of Nigeria Plc, 1 Nkuruma/Port Harcourt Road, Onitsha
2537.	First Bank of Nigeria Plc, 16, Williams street, Onitsha
2538.	First Bank of Nigeria Plc, 19, New Market Road, Onitsha*
2539.	First Bank of Nigeria Plc, 40, Iweka Road, Onitsha
2540.	First Bank of Nigeria Plc. 6 Nwobodo Avenue, Onitsha
2541.	Food Div. of U A C Nig. Ltd. Onitsha
2542.	Foundation Electrical Contrs, 71 Old Mkt. Rd., Onitsha, Anambra
2543.	Gabros Transport Enter., 74 Onitsha Rd., Onitsha, Anambra
2544.	G.E. Ezeuko & Co Chambers. 71A, Old Market Road, Onitsha, Anambra
2545.	Genesis Travel & Tour Ltd., 1 Kano St., Onitsha, Anambra
2546.	Genual Cotton Mills Ltd., Niger Head Brg. Ind. L/O PMB 1601, Onitsha
2547.	General Securities & Finance Company Limited, 75, Old Market Road, Onitsha, Anambra*
2548.	Glory Land Bureau de Change Limited, Onitsha
2549.	G. M. O. Farms Limited, 38/40, Atani Road, Onitsha, Anambra
2550.	God Bless Ezenwata Nigeria Limited, 3/5 Udegboka Street, Nkpor, Onitsha, Anambra
2551.	Godi & Sons Arts, 22, Moore St., Onitsha
2552.	GOLD WAVE LUMINIUM INDS. NIG. LTD., 80, UPPER NEW MARKET RD., BOX 6473, Onitsha

2553.	Hans Engineering, 48, Okosi Road, Onitsha, Anambra
2554.	Home & Overseas Insurance Brokers Ltd., 60A, Old Market Road, Onitsha, Anambra*
2555.	Honesty Insurance Company Limited, Isuofia Place 30A Creek Road, Onitsha
2556.	HOTEL DE COLUMBUZ-OWERRI ROAD, ONITSHA, Km 1 Onitsha owerri Road, Onitsha, Anambra
2557.	International Steel Ind. (Nig.) Ltd, Niger Bridge Head, Onitsha, Anambra
2558.	International Commonwealth Travel Ser., 14/15 Enugu Rd.,, Onitsha, Anambra
2559.	Iroh Godson & Co., 62, New Market Rd., Box 7188, Onitsha*