

**EFFECT OF TECHNOLOGICAL UPTAKE ON PAY AS YOU EARN TAX
PERFORMANCE FROM MEDIUM TAXPAYERS IN KENYA**

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**A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF
ECONOMICS, ACCOUNTING AND FINANCE, SCHOOL OF BUSINESS IN
PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF
POST GRADUATE DIPLOMA IN TAX ADMINISTRATION AT JOMO
KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY**

2018

DECLARATION

This project is my original work and has not been presented for a degree in any other University

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HDB336-C016-0391/2017

This project has been submitted for examination with my approval as the University Supervisor

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DR. BRUCE OGAGA

DEDICATION

I dedicate this study to my mum, cousin and siblings for all the support they gave me all the time as I prepared and worked on this project. To my late father for showing me the value of education early in life, I will always cherish your ideals dad.

ACKNOWLEDGEMENT

It has been an exciting and instructive study period in the Kenya School of Revenue Administration and I feel privileged to have the opportunity to carry out this study as a demonstration of knowledge gained during the period studying for my Post Graduate Diploma. With these acknowledgments, it would be impossible not to remember those who in one way or another, directly or indirectly, have played a role in the realization of this research project. First, I am indebted to the all-powerful GOD for all the blessings he showered on me and for being with me throughout the study. I am deeply grateful to my supervisor Dr. Bruce Ogaga for his exemplary guidance and support without whose help; this project would not have been a success. I take this opportunity to express my deep appreciation to my mum and cousin for the support they have given me throughout my study. I cannot forget my siblings who are a constant source of motivation and for their never-ending support and encouragement during this project. Finally yet importantly, I do recognise my friends and classmates who have always encouraged me throughout the period.

ABSTRACT

Every year the Kenyan Government sets targets of the amount of tax it intends to collect. However, it is noted that often times the Kenya Revenue Authority fails to achieve these targets. Hence it necessitates an investigation into ways to improve revenue collection which gives rise to this study. The objective of the study was to investigate the effect of technological uptake on Pay As You Earn tax performance. The specific objectives of the study were to establish the effect of E-registration on Pay As You Earn tax performance, to determine the effect of E-filing on Pay As You Earn tax performance and to establish the effect of E-payment on Pay As You Earn tax performance. The theories that guide this study are: Technological Acceptance Theory and the ability to pay theory. The study adopted the descriptive research design. The population of the study was Medium taxpayers registered under the Medium Taxpayers Office of Kenya Revenue Authority. There were 3,972 medium taxpayers registered under the Medium Taxpayers Office as at 31st December, 2017. A census of the 3,972 medium taxpayers was used. The study used secondary data collected from KRA records and reports. This helped get data on registration uptake, returns filed, the number of transactions completed through the payment gateway and tax collected. Both descriptive statistics and inferential statistics were carried out with the help of the SPSS software. Data was analysed using regression analysis by the use of a linear regression model whereby Pay As You Earn tax performance was the dependent variable and the independent variable was technological uptake. In the first research question, the study found that the e-registration technology enhanced PAYE tax performance significantly, although, the effect was weak. On the other hand, the study found that E-filing technology affects PAYE tax performance significantly and the effect was strong, while in the last research objective it was established that e-payment influences PAYE tax performance significantly. Technological uptake has caused a variation of 93.4% ($R^2=0.934$). The study recommends that KRA should scale up the use of technology in all tax streams to enhance tax revenue collection and performance. The study also recommends concerted effort from the KRA management on creating awareness of the tax systems, to consistently and incrementally grow technology, while managing change to enhance uptake. In addition, during the upgrade or change over, KRA should manage the stages seamlessly to ensure that the momentum of the uptake does not stagnate.

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ABBREVIATIONS AND ACRONYMS

ICT	Information Communication Technology
IRS	Inland Revenue Service
iTax	Integrated Tax System
Kshs	Kenya Shillings
KRA	Kenya Revenue Authority
MTO	Medium Taxpayers Office
PAYE	Pay As You Earn Tax
ROS	Revenue Online Service
SME	Small and Medium Enterprises
SPSS	Statistical Package for Social Sciences
TAM	Technological Acceptance Model
TAT	Technological Acceptance Theory

DEFINITION OF TERMS

E-filing – This is the transmission of tax information directly to the tax administration using the internet. Electronic filing options include online, self-prepared return, using a personal computer and tax preparation software, online submission of returns using a tax professional’s computer and tax preparation software (Allink and Kommer, 2010).

E-payment - This is the transfer of money from a person’s bank account to the tax administration’s bank account using the internet. E-payments can be made online, at any time (during and after banking hours), and from any place (Allink and Kommer, 2010).

E-registration – This is the application of electronic means, specifically Information and Communication Technology (ICT), so as to collect basic taxpayer identifying information, such as names, addresses, and legal entity types (Jimenez et al., 2013).

Medium Taxpayers – They are taxpayers whose annual turnover ranges from Kshs. 350 million to Kshs. 1 billion (KRA, 2014).

Tax – This is a charge imposed by a government on persons, entities or property, administered to generate revenue for that government for financing its activities. (Black, 1999).

CHAPTER ONE

INTRODUCTION

1.1 Background

There has been a debate on tax performance across the world. Schaupp and Carter (2009) note that in the United States of America (USA), the use of Internal Revenue Service (IRS) endorsed e-file systems has continued to grow over the last couple of years with approximately 52.9 million individual returns being filed in 2003, 68 million in 2005 and 90 million in 2008 (IRS, 2004). Similarly, the Revenue Online Service (ROS) in Ireland has been highly effective with 53% of self –assessment taxpayers using the system in 2003 and a total of 8.3 billion Euros of revenue being collected via the system (Connolly and Bannister, 2008). Tallaha et al. (2014) states that in Malaysia following the first year of its implementation in 2006, there has been an increase in the usage of E-filing of more than 368% in 2007 compared to 2006 (IRBM 2006, 2007).

In Zimbabwe it was noted by Gideon and Alouis (2013) that there was a need to review the structural and operational frameworks governing the national revenue authority, plug loose areas in income tax frameworks, as well as institute transparency in national revenue remittance processes. One of their recommendations included the introduction of an electronic system which the national revenue collector Zimbabwe Revenue Authority (Zimra) introduced in 2015.

The Kenya Revenue Authority (KRA) is a Semi-Autonomous Government Agency (SAGA) whose objectives are to assess, collect and account for all revenues and to advise on matters relating to the administration of, and collection of revenue under the written laws. It was established in 1st July, 1995 by an Act of Parliament, Cap 469 (KRA, 2015). According to Atika (2012), electronic tax system forms part of the revenue collection reforms by Kenya Revenue Authority whose main motive is enhancing tax collections and tax efficiency and thus, tax revenues have been increasing rapidly due to the country's rapid economic development accelerated by the new systems.

1.1.1 Technological Uptake

Dowe (2008) notes that the key objective for tax administrations, particularly those in developing countries, is to maximize revenue collection by improving compliance through enhanced customer services. In this study technological uptake comprises the adoption of E-registration, E-filing and E-payment. E-registration is the application of electronic means, specifically ICT so as to collect basic taxpayer identifying information, such as names, addresses, and legal entity types (Jimenez et al., 2013).

Jimenez et al. (2013) note that this information allows the tax administration to know who its taxpayers are, where they are located, and whether they are active or inactive. Modern tax administrations also collect compliance information, such as business activity types or estimated turnover, to plan future compliance activities. The registration and recording of taxpayer information is one of the fundamental functions of the tax administration, and to a great extent, drives how other core administrative functions of the tax administration operate (Bett et al., 2017).

Allink and Kommer (2010) note that E-filing refers to the transmission of tax information directly to the tax administration using the internet. Electronic filing options include online, self-prepared return, using a personal computer and tax preparation software, online submission of returns using a tax professional's computer and tax preparation software. Connolly and Bannister (2008) note that an online system has to be sufficiently clear and simple to use that an ordinary tax payer, who might not have a high degree of computer literacy, can complete and file their taxes without undue difficulty.

According to Fu et al. (2006), electronic filing of personal income taxes (e-file) has the potential of improving the overall process of tax filing for the individual filer while at the same time reducing the cost to both taxpayers and tax collection agencies. Electronic filing may take place at the taxpayer's home, a volunteer site, the library, a financial institution, the workplace, malls and stores, or a tax professional's place of business (Allink and Kommer, 2010).

E-payment as noted by Allink and Kommer (2010) is the transfer of money from a person's bank account to the tax administration's bank account using the internet. E-payments can be made online, at any time (during and after banking hours), and from any place. Connolly and Bannister (2008) note that with the emergence of e-government, the use of ICT in the public sector has turned from being inward looking and administration-focused to outward looking and service-focused.

With the tax IT system all returns are archived electronically and are easily accessible during audit and collections. Return and payment data are used to automatically calculate liability, interest, and penalties. Since the data entry of taxpayer returns and payments remains one of the most labor intensive functions within the tax administration, an effective tax IT system incorporates functionality for electronic filing and payment, including payments through financial institutions (Jimenez et al., 2013).

1.1.2 Pay As You Earn Tax Performance in Kenya

Pay As You Earn (PAYE) tax is a tax under the provisions of Section 5 of the Income Tax Act, CAP 470 laws of Kenya. It is imposed on salaries and wages and is applicable to a resident person in Kenya from any office or employment (Employer's Guide, 2017). The employer deducts a certain amount of tax from the employee's salary or wages on each payday then remits the deductions to the KRA. This relieves the employee from paying taxes at the end of the year and shifts the responsibility to the employers (Mutua, 2012).

As noted under the Third Schedule of the Income Tax Act, CAP 470, personal income taxes in Kenya are charged on an individual's income using a graduated scale with the lowest rate being 10 per cent and the highest 30 per cent. The PAYE tax returns must be submitted on or before the 9th day of the month following the Pay-roll month. (Income Tax Act, CAP 470). According to Gideon and Alouis (2013), the Income tax return system was associated with high tax compliance costs arising from understated tax obligations. Income tax returns scored lowly on taxpayer convenience as filing the Return forms was a complicated and cumbersome process.

IMF (2011) notes that less than 5 percent of the population in developing countries pay PAYE tax (compared to nearly 50 percent in developed countries) while only 15 percent of income is reached in developing countries (compared to nearly 57 percent in developed). This is worsened by weak income tax collection systems (arising from low level tax analysis capacities, tax evasion, lack of modern technology and corruption among collectors of revenues). It is important to note that income tax is very sensitive to the state of the economy because company closures and retrenchments reduce the economy's income taxable base (Gideon and Alouis, 2013).

According to Maina (2014), when compared to other types of taxes the contribution of income taxes to the total tax revenue is about 50 percent attributed to the fact that they are easier to administer and capture the ability to pay. This is a shift from the what literature has predicted that developing countries are likely to rely more on consumption and trade taxes, and less on income taxes (Bahl and Bird, 2008). This makes income tax an important economic variable that cannot be ignored in the formulation of effective public policy.

1.1.3 Medium Taxpayers

These are those taxpayers whose annual turnover ranges from Kshs. 350 million to Kshs. 1 billion (KRA, 2014). They fall under different economic sectors which include the service sector, agriculture, manufacturing, retail and wholesalers, financial, insurance, construction, professionals and high networth individuals. The Medium Taxpayers Office (MTO) was formed in line with KRA'S Revenue Administration Reforms and Modernization Programme (RARMP) initiative as contained in the Fourth Corporate Plan covering the period 2009/10 to 2011/12.

This was done with the aim of extending the concept of taxpayer segmentation after its success with Large Taxpayers' Office, where the large multinationals are served from and their tax matters are handled by KRA experts. KRA has committed itself to continue implementing the taxpayer segmentation approach to address the unique needs of the different groups of taxpayers. The MTO's objective is to improve effectiveness of medium taxpayers administration and to minimize compliance costs to both taxpayers and the

Kenya Revenue Authority (KRA), through provision of consistent quality services to medium taxpayers. The MTO commenced its operations on 1st November, 2010.

1.2 Problem Statement

In their study on compliance costs, Pope and Abdul-Jabbar (2008) note that Small and Medium Enterprises (SME) compliance costs in Malaysia have fallen. The introduction of the Self-Assessment System (SAS) in 2001 and the subsequent simplification measures taken by the Inland Revenue Board are probably major explanatory factors. It is also seen in India that E-filing is the new effective method of filing income tax return through online and e-payments. Over the years the number of returns filed electronically has grown significantly (Kumar and Anees, 2014). Consequently, revenue targets that have been set by the Indian Government have been surpassed in the recent years.

The Kenya Revenue Authority has been undergoing many reforms and transformations so as to increase revenue collection. Despite these reforms KRA has of late not met the revenue targets set by the treasury. For instance, in the fiscal year 2016/2017 the PAYE tax collections were Kshs. 336.60 billion against a target of Kshs. 344.26 billion thereby falling short of the target by Kshs. 7.66 billion (KRA reports, 2017). Similarly, in the fiscal year 2015/2016 the PAYE tax collections were Kshs. 312.03 billion against a target of Kshs. 330.524 billion thereby falling short of the target by Kshs. 18. 49 billion (KRA reports, 2016).

Therefore, the Government is not able to adequately provide the much needed services to its citizens which include infrastructure, security, quality health care and education; as well as agriculture and industrial transformation to attain inclusive growth, create jobs and reduce poverty. This thus has raised a concern as the Government aims to achieve its targets and hence the need for this study. The study focuses on E-registration, E-filing and E-payment as it has been seen from previous studies that these variables are key aspects of technology which influence tax performance. It also narrows down to PAYE tax performance and not the entire Domestic Taxes department.

There has been limited research done to evaluate the contribution of technology on revenue performance. Kamau (2014) did a study on the adoption of technology as strategic tool in

enhancing tax compliance in Kenya. His focus was on large taxpayers. The study found that the adoption of technology impacts on the tax compliance levels of the large taxpayers. The current study looks into medium taxpayers and focuses on revenue performance. Maisiba and Atambo (2016) did a study on the effects of Electronic- Tax System on the revenue collection efficiency of Kenya Revenue Authority: A case of Uasin Gishu County. The study found that when compared with the old manual system, the electronic system is good and convenient by far. Their results indicate that revenue collection has been affected upwards. The current study brings in a different variable, E-registration and is done on medium taxpayers. Okoye and Ezejiofor (2014) did a study on the impact of e-taxation on revenue generation in Enugu, Nigeria. The study found out that e-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu State. The current study focuses on E-registration, E-filing and E-payment and their effect on revenue performance.

Arora (2016) in the study E-filing of Income Tax returns in India- An Overview notes that E-filing saves time, energy and cost. It has reduced the burden of record keeping and ensured accuracy of data. Tax payers are benefitted by use of e-filing services. The current study goes on to look not only into E-filing but also E-registration and E-payment. It seeks to answer the question: what is the effect of technological uptake on Pay As You Earn tax performance from medium taxpayers in Kenya?

1.3 Objectives

1.3.1 General Objective

The general objective of the study was to investigate the effect of technological uptake on Pay As You Earn tax performance from medium taxpayers in Kenya.

1.3.2 Specific Objectives

The specific objectives of the study were as follows:

- i. To establish the effect of E-registration on Pay As You Earn tax performance from medium taxpayers in Kenya.

- ii. To determine the effect of E-filing on Pay As You Earn tax performance from medium taxpayers in Kenya.
- iii. To establish the effect of E-payment on Pay As You Earn tax performance from medium taxpayers in Kenya.

1.4 Research Questions

- i. What is the effect of E-registration on Pay As You Earn tax performance from medium taxpayers in Kenya?
- ii. What is the effect of E-filing on Pay As You Earn tax performance from medium taxpayers in Kenya?
- iii. What is the effect of E-payment on Pay As You Earn tax performance from medium taxpayers in Kenya?

1.5 Justification

The study is of benefit for theory building, policy formulation and managerial practice. It helps the existing literature as it fills the gap about what is not known of the effects of technology on revenue performance. It also forms the basis for further research for future researchers to use. For policy makers, the findings reveal strengths or weaknesses associated with the implementation of new technology and its benefits to other government institutions planning to embark on similar modernization programs. The managers may gain knowledge on the importance of the use of technology on collection of revenue and thus are able to take advantage of it for better performance.

1.6 Scope

The study focused on the medium taxpayers registered under the Medium Taxpayers Office (MTO) of Kenya Revenue Authority. This covers the taxpayers who meet the annual turnover of between 350 million and 1 billion in Kenya. Hence, the geographical region is Kenya which covers the 47 counties and an area of 582,650 km². KRA iTax reports (2017) indicate that there were 3,972 taxpayers registered under this station.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter contains the review of the theoretical and empirical literature on effect of the use of technology on revenue performance from medium taxpayers. It gives a discussion on what previous authors have done including the methodologies used. There is also the conceptual framework which gives an understanding of what variable influences what. In addition there is a critique and research gaps are identified.

2.2 Theoretical Review

This study was guided by two theories. The first theory supporting the study is the Technological Acceptance Theory as stated by Köck (2017). The other theory guiding this study is the ability to pay theory as explained by Hyman (Hyman, 2014).

2.2.1 Technological Acceptance Theory (TAT)

According to Management Association Information Resources (2018), technology acceptance theory has been developed by adopting the Technology Acceptance Model (TAM). Davis (1989) developed TAM to predict the acceptability of a tool and to ensure that TAM provides the theoretical basis for user acceptance testing methodology, which would enable system designers to evaluate proposed new systems before their implementation (Köck, 2017). The model as stated by Davis (1989), suggests that the acceptability of an information system is determined by two main factors: perceived usefulness and perceived ease of use. Perceived usefulness is defined as being the degree to which a person believes that the use of a system will improve his performance. Perceived ease of use refers to the degree to which a person believes that the use of a system will be effortless. Fu et al. (2006) note that the effects of external variables for instance system design characteristics on intention to use are mediated by these beliefs.

Davis (1989) argues that the attitude of an individual is not the only factor that determines his use of a system, but is also based on the impact which it may have on his performance. Therefore, even if an employee does not welcome an information system, the probability that he will use it is high if he perceives that the system will improve his performance at

work. Dillon and Morris (1996) note that with two systems offering the same features, a user will find more useful the one that he finds easier to use. According to Adams et al. (1992), TAM models might be useful within organizations for evaluating applications or technologies or to make comparisons between user applications.

This theory is relevant to this study as it supports the independent variable technological uptake. It explains why people use technology in this case E-registration, E-filing and E-payment. It is simply because they find it useful and easy to use. If someone perceives technology to be useful for what they want to do for example in calculating something they would want to use it.

2.2.2 Ability to Pay Theory

This theory developed by Smith (1776) states that taxes should be distributed according to the capacity of taxpayers to pay them (Hyman, 2014). This approach places an increased tax burden on individuals, partnerships, companies, corporations, trusts and certain estates with higher incomes. Under this theory there is equity and fairness in the taxation scheme. The amounts of tax individuals pay should bear some relationship to their abilities to pay (Smith, 1776).

The capacity of an individual to remit a portion of their income is deemed fair in that if a person has a larger taxation capacity, they should be subject to higher tax than individuals who are not fortunate. This theory being most popular due to its perceived fairness has become easy to implement. Wasao (2014) notes that economists are not unanimous as to what should be the exact measure of a person's ability or faculty to pay thus several criteria's have been described including property ownership, expenditure, and basic income. The more a person owns or spends or has as a basic salary are indicators of a better ability to remit taxes.

According to Hyman (2014), individual evaluations of the ability to pay are likely to differ but in countries such as USA and Kenya, ability to pay varies with income. This theory is relevant to this study because it supports the dependent variable Pay As You Earn tax performance. This is because Pay As You Earn tax is progressive. If you earn more income you will pay more tax as compared to someone who earns less income.

2.3 Empirical Literature

2.3.1 E-registration

Bett et al. (2017) did a study on the effect of online taxpayer registration and tax return processing on revenue collection at the Kenya Revenue Authority, Rift Valley Region. The study adopted the correlational design. The population of the study was 114 employees whereas the sample size was 76. Data was collected by the use of structured questionnaires. The findings of the study were that online taxpayer registration and online return processing had a significant contribution to revenue collection at KRA.

Okoye and Ezejiolor (2014) did a study on the impact of e-taxation on revenue generation in Enugu, Nigeria. The study adopted the survey design. The population of the study was 81 individuals consisting of banks managers, head of operations, accounting officials and tax officials of the State Board internal Revenue. The sample size was 32. Data was collected from both primary and secondary sources. It was found out that E-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu state. In addition, E-taxation can prevent corrupt practices of tax officials.

Karimi et al. (2017) did a study on effect of technology and information systems on revenue collection by the county government of Embu, Kenya. The study adopted the descriptive survey design. The population of the study was 126 Embu County employees. The sample used was 102 respondents. Data was collected using self-administered semi-structured questionnaires. The findings of the study were that computerized Information Systems had a positive effect on revenue collection. Computerization of council activities such as revenue collection enhanced efficiency as a result of timely revenue collection, enhancing management integrity, provision of clear records among other factors. Information systems also improved the operations that are facilitated by the Internal Control Systems which in turn enhances efficiency and effectiveness of the council.

2.3.2 E-filing

Pope and Abdul-Jabbar (2008) did a study on the effects of the self-assessment system on the tax compliance costs of small and medium enterprises in Malaysia. The population of the study was 9,669 SME companies in peninsular Malaysia. The sample drawn proportionally from each category of the business sector was 1,300 companies. The

traditional postal survey questionnaire was used. It was found that SME compliance costs over the period have fallen, contrary to the general presumption. The introduction of the Self-Assessment System (SAS) in 2001 and the subsequent simplification measures taken by the Inland Revenue Board are probably major explanatory factors.

Lukwata (2011) did a study on the influence of electronic tax filing system on tax compliance and tax collection in Uganda. The study adopted the survey research design. The sample of the study was 38 respondents comprising of importers, clearing agents and Uganda Revenue Authority (URA) officials. Data was collected by the use of self-administered questionnaires. The findings of the study were that the electronic tax filing system has improved tax compliance as it is easy for taxpayers to assess their tax obligation accurately and enable them file their returns on time. In addition, the new system has also helped ease the work of URA staff and to a small extent led to an increase in tax collection in URA.

The attitude of the taxpayers and that of URA staff towards the use of e-tax is positive. The new system has increased compliance costs on the taxpayer's side. The current e-tax servers are overwhelmed by the number of users hence they are slow. The electronic tax filing system has the potential of increasing tax compliance and revenue collection in URA but a lot has to be done to avert the obstacles that may not make it possible.

Arora (2016) did a study on E-filing of Income Tax returns in India- An Overview. The study adopted the descriptive research design. Secondary data collected from books, journals and online database was used. It was found out that E-filing saves time, energy and cost. It also reduces the boundary limitations between Income Tax Department and the assesses. It has reduced the burden of record keeping and requirement of physical space. It has ensured accuracy of data and faster processing of returns. It enables the assesses to file return anytime and from anywhere. So, the tax payers are benefitted by use of e-filing and e-payment services.

Kun et al. (2008) did a study on user evaluation of tax filing websites which was a comparison between Turkey and South Korea. The survey instrument that has been prepared for gauging user satisfaction was applied to the users in both countries. It was found out that beyond the usual benefits of e-government such as reducing transaction costs

and providing convenience, electronic tax filing systems are useful for governments to avoid tax evasion and errors.

2.3.3 E-payment

Maisiba and Atambo (2016) did a study on the effects of Electronic Tax System on Revenue Collection Efficiency of Kenya Revenue Authority: A case of Uasin Gishu County. The study adopted the case study research design. The study targeted a population of 102 respondents who included employees of KRA and tax payers. The study used census of the 102 respondents. Data was collected by the use of questionnaires. The findings were that revenue collection has been affected upwards and KRA workers are comfortable using the process as compared with the old manual one.

The electronic system has also reduced corruption loopholes by making moist payment through mobile phones and submitting returns online. This is good for efficient revenue collection and good for faster accessibility of KRA services for the tax payer without physically visiting KRA offices. On the contrary, most tax payers complain of a difficult process, lack of electricity, internet and knowledge to access computers and related media in filing and paying their taxes. Government has not conducted any civic education to the people to train them on how to use the system leaving the job to individual tax payers.

Kamau (2014) did a study on the adoption of technology as a strategic tool in enhancing tax compliance in Kenya: A case study of Large Taxpayers of Kenya Revenue Authority. The study adopted the descriptive research design. The population that was used consisted of large taxpayers in the country who were 1,238. The sample size was 62. Primary data was collected by the use of structured questionnaires. The findings of the study were that the adoption of technology does impact on the tax compliance levels of the large taxpayers positively.

The adoption of technology has led to increased compliance levels by the large taxpayers. The study revealed that KRA has effectively implemented its ICT strategy and that majority of the large taxpayers are happy with the implementation. Secondly, it has revealed that the large taxpayers feel that the technology has helped them to easily comply

with the tax laws that is filing returns and making payments in time hence increasing their tax compliance levels. Thirdly, the large taxpayers agreed to the fact that the use of technology by KRA is sustainable in enhancing tax compliance and that they would embrace it perpetually.

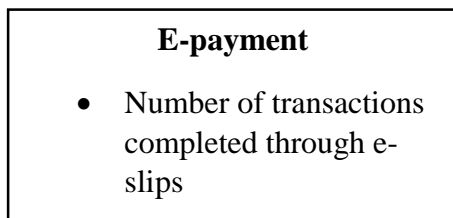
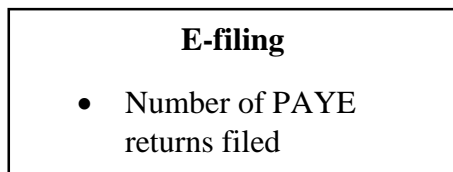
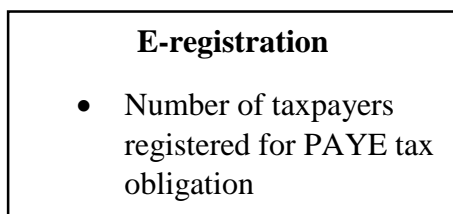
Okiro (2015) did a study on the effect of E-Payment System on Revenue collection by the Nairobi City County Government. The study adopted the descriptive research design. The population of the study was the 18 Nairobi County departments. Since the target population was manageable and easily accessible all the departments participated in data collection. Data was collected using structured questionnaires that were self-administered. The study found that the revenue collection performance in Nairobi City County increased considerably after introduction of e-payment system in revenue collection. The study concludes that the adoption e-payment system positively influences the revenue collection performance in Nairobi City County.

2.4 Conceptual Framework

This shows the relationship between the variables in the study. The independent variables identified are E-registration, E-filing and E-Payment and the dependent variable, Pay As You Earn tax performance has been operationalized using PAYE tax collected, PAYE returns filed and the taxpayers registered for PAYE tax obligation. This has been summarised using the figure below.

Independent Variable

Technological uptake



Dependent Variable

PAYE Tax Performance

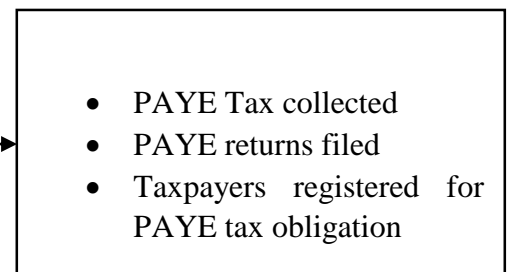


Figure 2. 1 Conceptual Model

Source: Researcher 2018

2.5 Critique

The study by Kun et al. (2008) on user evaluation of tax filing websites was not done in a developing country but in developed countries which are Turkey and South Korea. Here majority of the taxpayers appreciate the need for tax efficiency. The study by Okiro (2015) on the effect of E-payment System on Revenue collection lacked specific objectives and a conceptual framework. The study also used primary data whereas the current study uses secondary data. This is important to note because secondary data is more reliable and credible thus the results of the current study are more realistic than those obtained by the use of primary data.

In their study on effects of online taxpayer registration and tax return processing on revenue collection at the Kenya Revenue Authority Rift Valley Region, Bett et al. (2017) used the correlational research design which is a different design from the descriptive research design used in the current study. In addition to this, primary data was used whereas in the current study secondary data was used. Similarly, primary data was used in the study by Karimi et al. (2017) on the effect of technology and information systems on revenue collection by the county government of Embu, Kenya whereas the current study uses secondary data.

The research design used was not mentioned in the study by Pope and Abdul-Jabbar (2008) on the effects of the self-assessment system on tax compliance costs of SMEs in Malaysia. The study used primary data whereas the current study uses secondary data. Likewise, in the study by Lukwata (2011) on the influence of electronic tax filing system on tax compliance and tax collection in Uganda, primary data was used. Okoye and Ezejiofor (2014) in the study on the impact of e-taxation on revenue generation in Enugu, Nigeria used both primary and secondary data whereas the current study uses secondary data only.

2.6 Research Gaps

In the study by Maisiba and Atambo (2016) on effects of Electronic-Tax System on Revenue collection Efficiency: A case of Uasin Gishu County, the case study research design was used which is a different design from the descriptive research design used in

the current study hence there is a methodological gap. The study focused on E-filing and E-payment whereas the current study looks at a different variable, E-registration in addition to these thus a conceptual gap exists. Arora (2016) in the study on E-filing of Income Tax Returns in India- An Overview focused on E-filing whereas the current study has other variables in addition to E-filing which are E-registration and E-payment which brings in a conceptual gap. The current study is done in Kenya thus there is a contextual gap. In their study on the effect of technology and information systems on revenue collection by the county government of Embu, Kenya, Karimi et al. (2017) considered Computerised Information Systems as a whole whereas the current study focuses on E-registration, E-filing and E-payment hence there is a conceptual gap.

Pope and Abdul Jabbar (2008) did a study on the effects of self-assessment system on the tax compliance costs of SMEs in Malaysia. The current study considers the effect of technological uptake on revenue performance therefore there is a conceptual gap. In addition, the current study is done in Kenya hence a contextual gap exists. A conceptual gap exists in the the study by Kun et al. (2008) on user evaluation of tax filing websites as it focused on E-filing whereas the current study looks into E-registration and E-payment in addition to this. The study was carried out in Turkey and South Korea which brings in a contextual gap.

CHAPTER THREE

METHODOLOGY

This chapter contains the methods and procedures used in conducting the study. This includes the research design, population, sampling frame, data collection procedure, reliability test and data analysis.

3.1 Research Design

According to Kothari (2004), a research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. It is the conceptual structure within which research is conducted; it constitutes the blueprint for the collection, measurement and analysis of data. This study adopted the descriptive design. Sekaran (2003) notes that this design offers to the researcher a profile or describes relevant aspects of the phenomena of interest from an individual, organizational, industry-oriented, or other perspective.

The advantages of this research design as noted by Sekaran (2003) is that it presents data in a meaningful form thus it helps one to understand the characteristics of a group in a given situation and it helps one to think systematically about aspects in a given situation. This design also offers ideas for further probe and research and helps one to make certain simple decisions (such as how many and what kind of individuals should be transferred from one department to another). This made it the most suitable research design to be used for this study. Arora (2016) applied a similar approach while doing a study on E-filing of Income Tax Returns in India.

3.2 Population

The target population of this study comprises of all the medium taxpayers registered under the Medium Taxpayers Office (MTO) of Kenya Revenue Authority. According to KRA iTax records (2017), there were 3,972 taxpayers registered under this station.

3.3 Sampling Frame

Kothari (2004) defines sampling as the process of selecting a sample from the population. The study used a census of the 3,972 registered medium taxpayers where the total number of monthly transactions (activations) for 56 months were targeted.

3.4 Data Collection Procedure

For the case of E-registration, secondary data was collected by the researcher from KRA records and reports published periodically on the number of taxpayers registered for PAYE tax obligation in MTO. This data was for a period of five years from 2014 to July, 2018. After the data was collected it was arrayed in tables, graphs and charts for the purpose of analysis. For E-filing, secondary data was collected by the researcher from KRA records and reports published periodically on the number of PAYE returns filed by taxpayers in MTO. This data was for a period of five years from 2014 to August, 2018. After the data was collected it was arrayed in tables, graphs and charts for the purpose of analysis.

Secondary data on the number of transactions completed on the payment gateway by taxpayers in MTO was used for the variable E-payment. This data was collected by the researcher from KRA records and reports published periodically for a period of five years from 2014 to September, 2018. After the data was collected it was arrayed in tables, graphs and charts for the purpose of analysis. Finally, for the variable PAYE tax performance, secondary data on the PAYE tax collected by MTO was used. This data was collected by the researcher from KRA records and reports published periodically for a period of five years from 2014 to August, 2018. After the data was collected it was arrayed in tables, graphs and charts for the purpose of analysis.

3.5 Reliability Test

Reliability is a measure of stability and consistency with which instrument measures the concept (Sekaran, 2003). According to Mugenda and Mugenda (2003), this is important because if the data is the true reflection of the variables, then inferences based such data will be accurate and meaningful. This study adopted the Cronbach Alpha coefficient to test the reliability of the measures used in the instrument. Cronbach alpha coefficient values of 0.7 and above are acceptable as a measure of internal consistency (Nunnally, 1978). A

commonly accepted rule of thumb for describing internal consistency using Cronbach's Alpha is shown in the table below.

Table 3.1: Cronbach's Alpha Measures

Cronbach's Alpha Measures	
Cronbach's alpha	Level of Internal consistency
$\alpha \geq 0.9$	Excellent
$0.8 \leq \alpha < 0.9$	Good
$0.7 \leq \alpha < 0.8$	Acceptable
$0.6 \leq \alpha < 0.7$	Questionable
$0.5 \leq \alpha < 0.6$	Poor

Source: Gliem & Gliem (2003)

3.6 Data Analysis

Descriptive statistics were used to compute frequencies and percentages with a view of evaluating patterns. The results were presented using tables, charts and graphs. In addition to this inferential statistics were done. The Statistical Package for Social Sciences (SPSS) version 20 was used in data analysis. This study carried out regression analysis with the use of the analytical model to explain the relationship between the variables. The linear regression is given by the equation below,

$$Y = \beta_0 X_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where

Y= Pay As You Earn Tax performance (Dependent variable)

X=Independent Variables

X₁= E-registration

X₂=E-filing

X₃= E-payment

β_0 = Constant

β_1, β_2 and β_3 are coefficients of the Independent Variables

ε = error term

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents the data analysis which involves both the descriptive and inferential statistical analysis. It presents the results and findings as analysed on the three research objectives. The general objective of this study was to investigate the effect of technological uptake on Pay As You Earn (PAYE) tax performance from Medium Taxpayers at the Kenya Revenue Authority in Kenya. The results were presented in tables, bar charts and bar graphs.

4.2 Study Population

The study targeted the technological uptake on revenue streams that constituted Pay As You Earn tax from the medium taxpayers of Kenya Revenue Authority. Secondary data extracted from the revenue reports was used for the analysis where the total number of monthly transactions (activations) for 56 months were targeted. This data ranged from monthly PAYE obligations registrations, monthly PAYE returns filed, monthly payment gateway transactions and monthly PAYE revenue collected from reports starting from the year 2014 to 2018 focusing on uptake of e-registration, e-filing, e-payment and PAYE tax performance as the variables of analysis.

4.3 Descriptive Statistical Analysis

The study utilized the secondary data sources; the data for the five years was summarized per year as shown in Table 4.1 below

Table 4.1: Summary of the Data Collected

Year	Annual e-registration	Annual e-filing	Annual e-payments	Annual PAYE performance
2014	115	24,836	4,851	6,643,767,081
2015	172	38,422	22,313	23,923,041,171
2016	83	41,581	36,872	42,277,080,931
2017	52	28,874	37,394	45,904,208,327

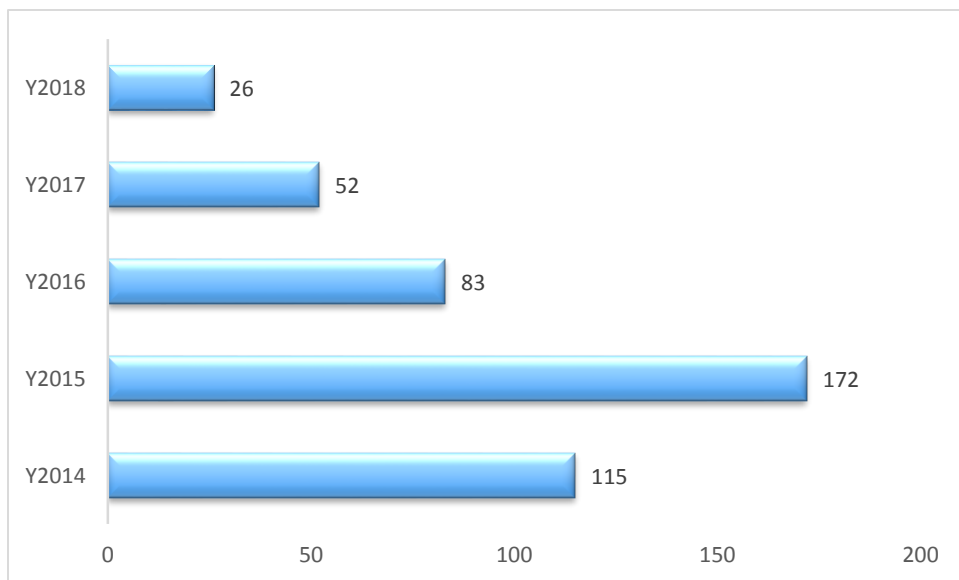
2018	26	6,746	26,635	33,039,315,416
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The quarterly report was summarized per year and presented as shown in Table 4.1.

4.3.1 Descriptive Statistics on E-registration

The first variable of study was technological uptake on PAYE obligation registration; this was obtained from the monthly statistics of the number of taxpayers that had registered PAYE tax obligation in MTO for a period of five years from 2014 to July, 2018. This variable was important in the determination of the uptake of technology for revenue collection. The results of the study established that the highest number of PAYE tax obligation registration were recorded in 2015 with 172 tax payers, this was followed with year 2014, which registered 115 taxpayers, 2016 registered 83, 2017 with 52 and year 2018 with only 26 taxpayers. The findings were presented in Table 4.2

Table 4.2: PAYE Obligation Registrations



The findings show that there was a high uptake of PAYE registration in MTO in year 2015 and 2014 respectively. The monthly distribution of the PAYE obligation Registration is detailed in figure 4.1 below.

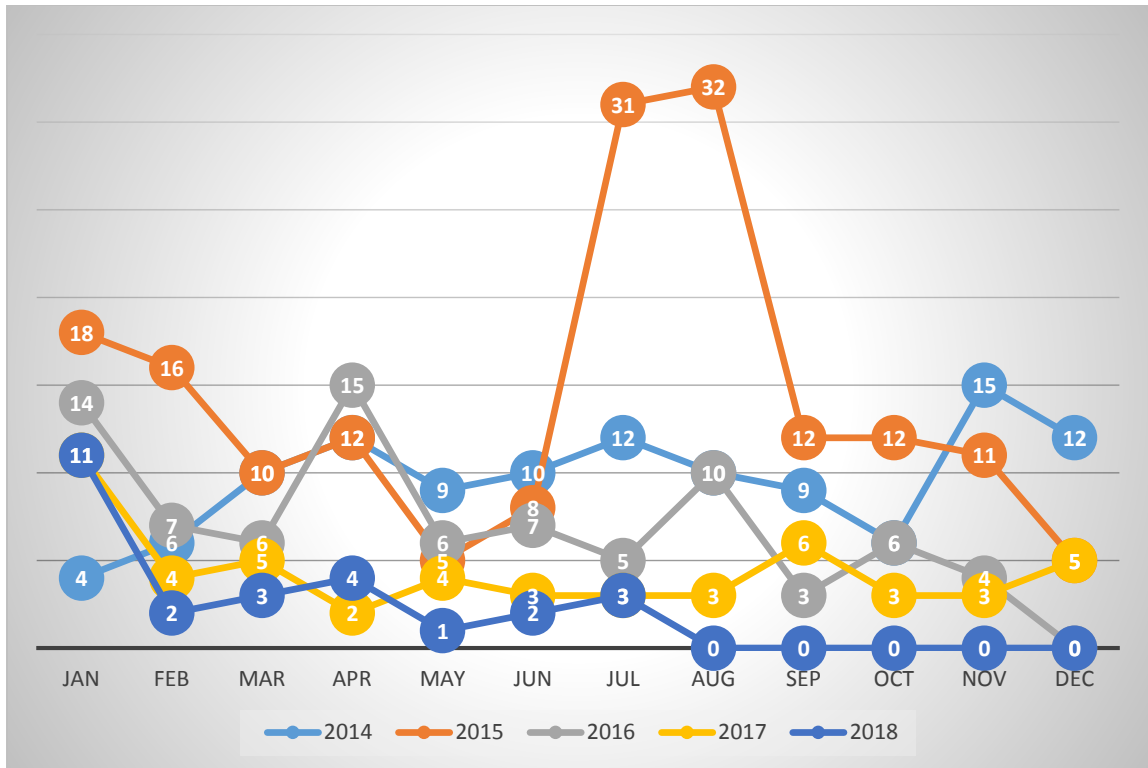


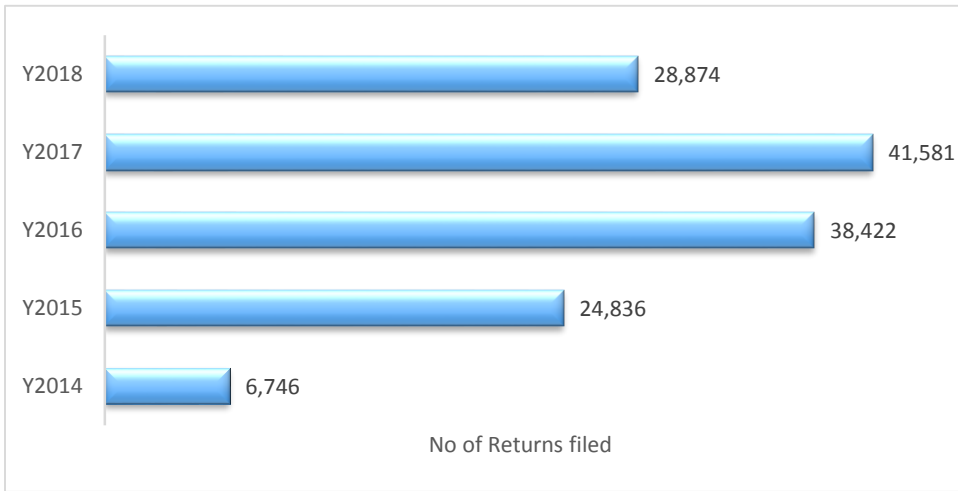
Figure 4.1: Monthly Analysis of PAYE Obligation Registrations

Figure 4.1 shows that there was a gradual reduction in the PAYE tax registration after 2015. In 2015, there was a spike in the PAYE obligation registrations for the months of July and August. The PAYE obligation registration ranged from 0 to 18 except the two spikes in July and August of 2015.

4.3.2 Descriptive Statistics on E-filing

Another important aspect of the study was the uptake of e-filing. This was measured on the number of PAYE tax returns filed by taxpayers in MTO from 2014 to August, 2018 and the findings were presented in chart format. This variable was important in the determination of the uptake of e-filing technology for revenue administration. The results of the study established that year 2017 had the highest returns of 41,581, this was followed by 2016 with 38,422, year 2018 with 28,874, 2015 with 24,836 and year 2014 with 6,746 respectively. The findings are presented in Table 4.3.

Table 4.3: E-filing uptake



The findings show that there was a gradual increase in PAYE tax returns from the year 2014 to 2017, an indication of improved uptake of e-filing technology by taxpayers for tax reporting for enhanced compliance in MTO. The monthly distribution of the PAYE tax filing is detailed in Figure 4.2 below.

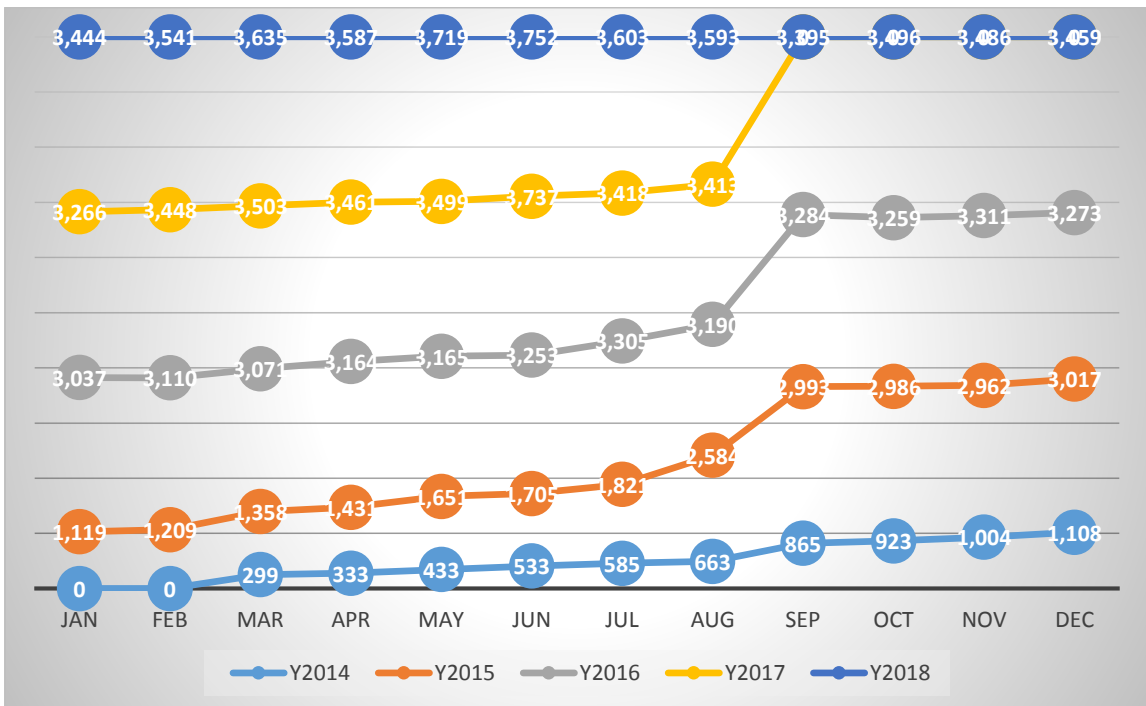


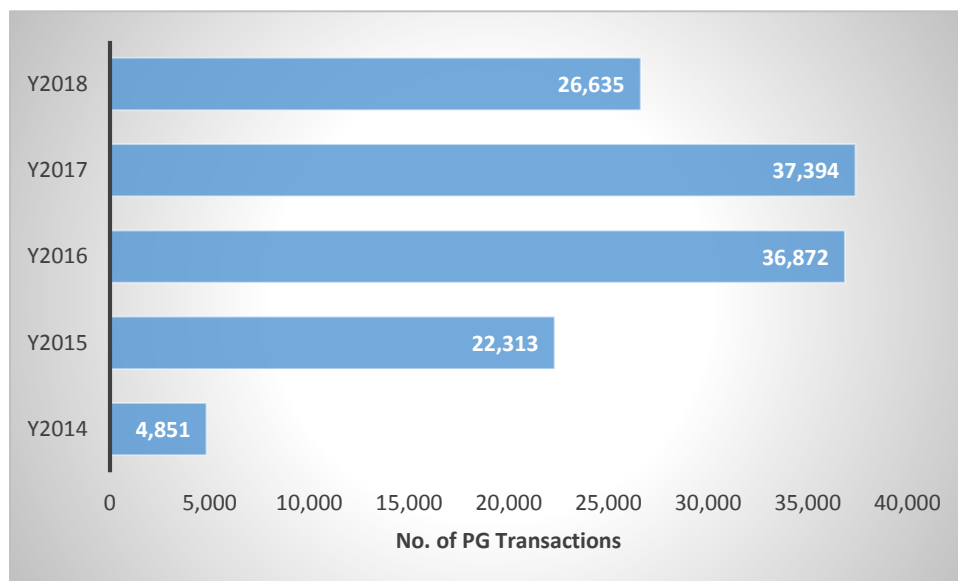
Figure 4.2: Monthly Analysis of e-filing on PAYE

Figure 4.2 shows that there was a gradual increase of e-filing of PAYE tax by taxpayers in MTO. The number of tax payers complying with e-filing ranged from 299 to 3,752.

4.3.3 Descriptive Statistics on E-payment

Another important aspect of the study was the uptake of e-payment. This was measured on the number of transactions completed on the payment gateway via e-slips by taxpayers in MTO from 2014 to September, 2018 and the findings were presented in chart format. This variable was important in the determination of the uptake of e-payment technology to complete payment transaction to settle tax obligations. The results of the study established that year 2017 had the highest number of transactions via the KRA Payment Gateway of 37,394; this was followed by 2016 with 36,872, year 2018 with 26,635, 2015 with 22,313 and year 2014 with 4,851 respectively. The findings are presented in Table 4.4.

Table 4.4: E-payments uptake



The findings show that there was a gradual increase in the number of transactions completed by taxpayers to settle tax obligations from the year 2014 to 2017, an indication of increased uptake of e-payment technology by taxpayers for tax payments in MTO. The monthly distribution of the payments are detailed in Figure 4.3 below.

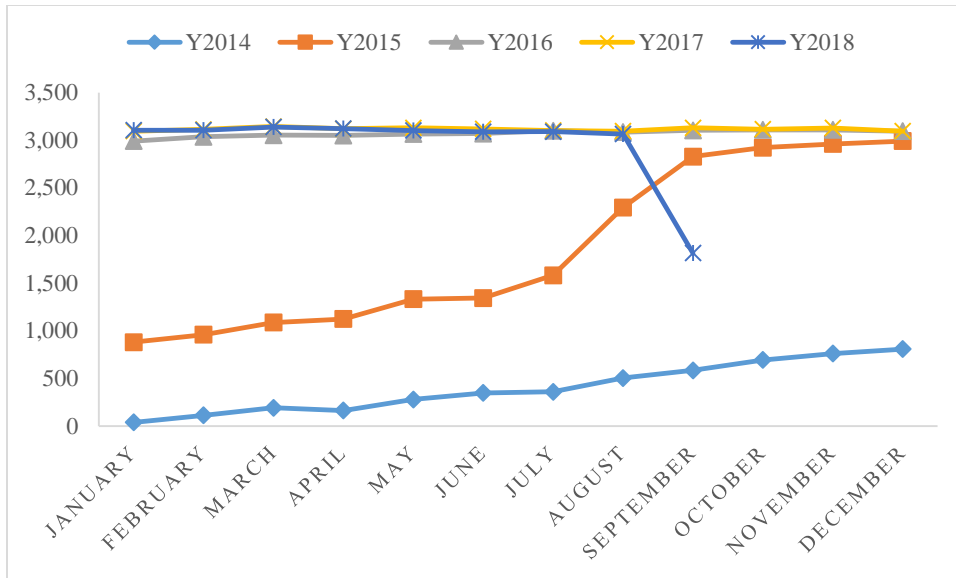


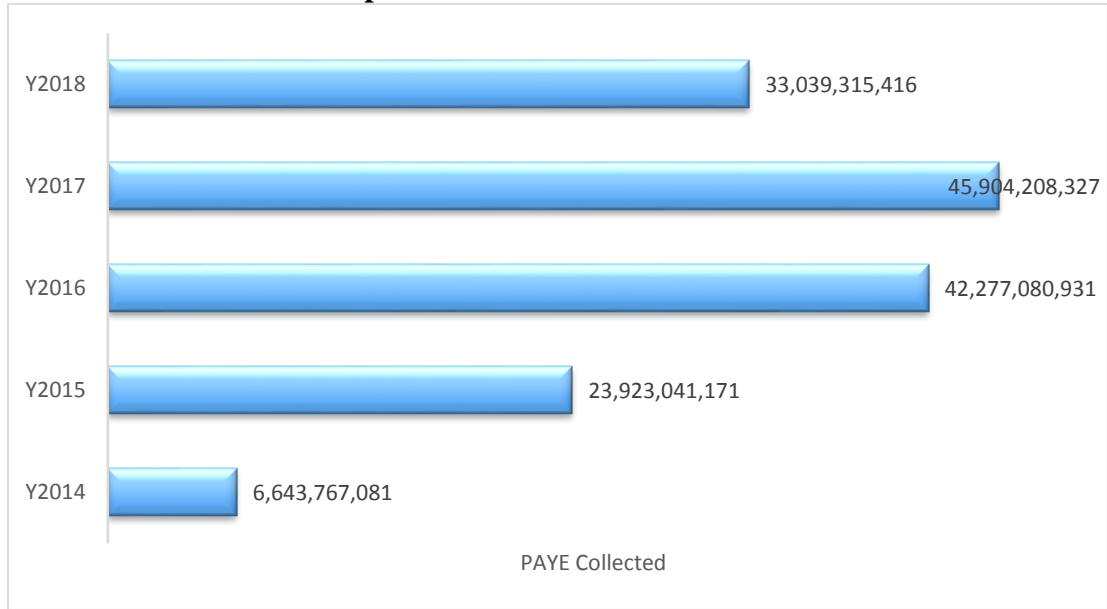
Figure 4.3: Monthly Analysis of E-payments on PAYE

Figure 4.3 shows that there was a gradual increase of payment transactions on payment gateway platform by taxpayers in MTO. The number of taxpayers complying with e-payment ranged from 40 to 3,139.

4.3.4 Descriptive Statistics on PAYE Tax performance

The last variable of the study was the PAYE tax performance measured on the PAYE tax revenue collected by MTO from 2014 to August, 2018 and the findings were presented in chart format. This variable was important in the determination of the performance of PAYE tax revenue. The results of the study established that, year 2017 had the highest revenue of Kshs. 45,904,208,327, this was followed by 2016 with Kshs. 42,277,080,931, year 2018 with Kshs. 33,039,315,416, Year 2015, with Kshs. 23,923,041,171 and lastly year 2014 with Kshs. 6,643,767,081. The findings are presented in Table 4.5.

Table 4.5: PAYE revenue performance



The findings show that there is gradual revenue growth enabled by technological uptake by taxpayers in MTO. The monthly distribution of the PAYE revenue per month is detailed in Figure 4.4

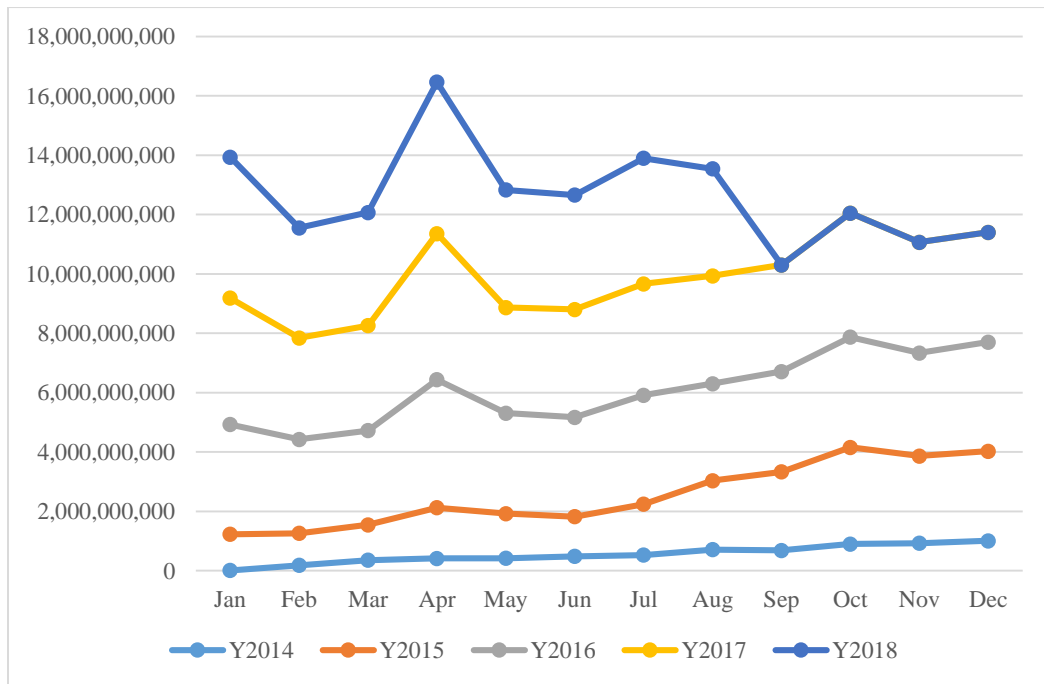


Figure 4.4: Monthly PAYE Revenue Performance

Figure 4.4 shows that there was a gradual increase of PAYE revenue collected from 2014 to 2017. The monthly PAYE revenue ranged from Kshs.9,427, 238 to Kshs. 5,105, 869,740.

4.4 Inferential Statistical Analysis

The Inferential statistics was used in the correlation and regression analysis based on the objectives of the study. The correlation analysis measure the relationship between the Independent Variable and the dependent variable whereas regression analysis explains the causal relationship.

4.4.1 Effect of E-registration on PAYE Tax Performance

This section of the study sought to establish whether there is statistically significant relationship between e-registration on PAYE performance in MTO of the Kenya Revenue Authority. The findings were obtained by the regression of the number of taxpayers who registered for PAYE obligations and PAYE revenue collected from 2014 up to 2018 and the findings are presented as shown in Table 4.2

Table 4.6: Effect of E-registration on PAYE Tax Performance

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.392 ^a	.153	.138	1337287933.938		
ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	175057808751 75790000.000	1	175057808751 75790000.000	9.789	.003 ^b
	Residual	965703069857 61700000.000	54	178833901825 4846210.000		
	Total	114076087860 937490000.00 0	55			
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3426722659.9 72	290413781.22 0		11.799	.000
	E_Registration	- 89529142.929	28615320.142	-.392	-3.129	.003

a. Dependent Variable: PAYE_Payments

b. Predictors: (Constant), E-Registrations

The first objective of the study was to establish the effect of e-registration on PAYE tax performance from medium taxpayers in Kenya. The results of the analysis in Table 4.6 show that E-registration uptake correlates with PAYE tax performance up to 39.2% ($R=0.392$) which is a weak positive correlation leading to a variation of 15.3% ($R^2=0.153$) which means that 15.3% of the variation in the data is explained for by the regression model. The remaining 84.7% of the variation in the data is explained by other factors not included in the model. This proportion that is explained by e- registration uptake is statistically significant (F value = 9.789 at p-value = 0.003 which is less than 0.05) thus there is sufficient evidence that there is a relationship between e-registration uptake and PAYE tax performance.

This relationship was expressed in the following equation:

$$\text{PAYE Tax Performance} = 3,426,722,659.972 - 89,529,142.929 \text{ e-registration uptake}$$

In the coefficient table, a unit change in e-registration uptake yields $- 89,529,142.929$ negative changes on PAYE Tax Performance. However, this change is statistically significant, meaning that e-registration uptake influences PAYE tax performance significantly. This finding is consistent with the study by Bett et al. (2017) on online taxpayer registration and tax return processing which found that taxpayer registration and online return processing had a significant contribution to revenue collection at KRA.

4.4.2 Effect of E-filing on PAYE Tax Performance

The second objective of the study sought to determine whether there is statistically significant relationship between e-filing uptake on PAYE tax performance in MTO of the Kenya Revenue Authority. The findings were obtained by the regression of the number PAYE returns transactions filed from the year 2014 to 2018 and PAYE tax performance and the findings are presented as shown in Table 4.7.

Table 4.7: Effect of E-filing on PAYE Tax Performance

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.962 ^a	.925	.923	400653747.640		
ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1047529741992 60790000.000	1	1047529741992 60790000.000	652.571	.000 ^b
	Residual	8507741551395 000300.000	53	1605234254980 18880.000		
	Total	1132607157506 55790000.000	54			
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-300604101.221	129083876.417		-2.329	.024
	E_filing	1172692.872	45906.091	.962	25.545	.000

a. Dependent Variable: PAYE_Payments

b. Predictors: (Constant), E_filing

The results of the analysis in Table 4.7 show that E-Filing Uptake correlates with PAYE tax performance up to 96.2% (R=0.962) which is a strong positive correlation leading to a variation of 92.5% (R²=0.925) which means that 92.5% of the variation in the data is explained for by the regression model. The remaining 7.5% of the variation in the data is explained for by other factors not included in the model. This proportion that is explained by e-filing uptake is statistically significant (F value = 652.571 at p-value = 0.000 which is less than 0.05) hence there is sufficient evidence that there is a relationship between the uptake of e-filing and PAYE tax performance.

This relationship was expressed in the following equation:

$$\text{PAYE Tax Performance} = -300,604,101.221 + 1,172,692.872 \text{ E-filing uptake}$$

In the coefficient table, a unit change in E-filing uptake yields 1,172,692.872 positive changes on PAYE tax Performance. This change is statistically significant, meaning that

e-filing uptake influences PAYE tax performance positively. This finding is consistent with the study by Lukwata (2011) on electronic tax filing system which found that the new system has helped ease the work of URA staff and to a small extent led to an increase in tax collection in URA. The electronic tax filing system has the potential of increasing tax compliance and revenue collection in URA but a lot has to be done to avert the obstacles that may not make it possible.

4.4.3 Effect of E-payment on PAYE Tax Performance

The last objective of the study sought to establish whether there is statistically significant relationship between E-Payment uptake on PAYE tax performance in MTO of the Kenya Revenue Authority. The findings were obtained by the regression of the number of e-slips generated for PAYE tax transactions on the payment gateway and PAYE tax performance, the findings are presented as shown in Table 4.8.

Table 4.8: Effect of E-payment on PAYE Tax Performance

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.961 ^a	.923	.922	4.029E8		
ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.053E20	1	1.053E20	648.708	.000 ^a
	Residual	8.766E18	54	1.623E17		
	Total	1.141E20	55			
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33878197.586	1.181E8		.287	.775
	E_payments	1187258.781	46614.475	.961	25.470	.000

a. Predictors: (Constant), E_payments

b. Dependent Variable: PAYE_Payments

The results of the analysis in Table 4.8 show that e-payment uptake correlates with PAYE tax performance up to 96.1% ($R=0.961$) which is a strong positive correlation leading to a variation of 92.3% ($R^2=0.923$) which means that 92.3% of the variation in the data is explained for by the regression model. The remaining 7.7% of the variation in the data is explained by other factors not included in the model. The proportion that is explained by e-payment uptake is statistically significant (F value = 648.708 at p-value = 0.000 which is less than 0.05) thus there is sufficient evidence that there is a relationship between the uptake of E-payment and PAYE tax performance.

This relationship was expressed in the following equation:

$$\text{PAYE Tax Performance} = 33,878,197.586 + 1,187,258.781 \text{ e-payment uptake}$$

In the coefficient table, a unit change in e-payment uptake yields 1,187,258.781 positive changes on PAYE tax Performance. This change is statistically significant, meaning that e-payment uptake influences on PAYE tax performance positively. This finding is consistent with the study by Maisiba and Atambo (2016) on Electronic Tax System which found that revenue collection has been affected upwards and KRA workers are comfortable using the process as compared to the old manual one. The electronic system has also reduced corruption loopholes by making moist payment through mobile phones and submitting returns online.

Similarly, this finding is consistent with the study by Okiro (2015) on the E-payment System which found that the revenue collection performance in Nairobi City County increased considerably after introduction of e-payment system in revenue collection. The study concluded that the adoption of the e-payment system positively influences the revenue collection performance in Nairobi City County.

4.4.4 Effect of Technological Uptake on PAYE Tax Performance

Table 4.9 leads to the overall equation on the effect of technology on PAYE tax performance.

Table 4.9: Effect of Technological uptake on PAYE Tax Performance

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.384 ^a	.148	.132	1349610791.572		
2	.966 ^b	.933	.930	383125844.190		
3	.967 ^c	.934	.930	381996760.764		
ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16723903448082897000.000	1	16723903448082897000.000	9.182	.004 ^b
	Residual	96536812302572900000.000	53	1821449288727790590.000		
	Total	113260715750655790000.000	54			
2	Regression	105627874301351360000.000	2	52813937150675680000.000	359.804	.000 ^c
	Residual	7632841449304417300.000	52	146785412486623424.000		
	Total	113260715750655790000.000	54			
3	Regression	105818717963722930000.000	3	35272905987907640000.000	241.725	.000 ^d
	Residual	7441997786932857900.000	51	145921525233977600.000		
	Total	113260715750655790000.000	54			
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3417880409.665	300255598.899		11.383	.000
	E_Registration	-88842366.207	29319721.003	-.384	-3.030	.004
2	(Constant)	-36221952.126	164206156.944		-.221	.826
	E_Registration	-21393578.860	8762855.647	-.093	-2.441	.018
	E_filing	1137403.607	46216.332	.933	24.610	.000
3	(Constant)	-478525.186	166678836.268		-.003	.998
	E_Registration	-17512546.658	9372973.310	-.076	-1.868	.067
	E_filing	812270.071	288013.882	.666	2.820	.007
	E_payments	340655.770	297876.717	.275	1.144	.258

a. Dependent Variable: PAYE_Payments

b. Predictors: (Constant), E_Registration

c. Predictors: (Constant), E_Registration, E_filing

d. Predictors: (Constant), E_Registration, E_filing, E_payments

Overall the results of the analysis in Table 4.9 show that technological uptake correlates with PAYE tax performance up to 96.7% ($R = 0.967$) which is a strong positive correlation leading to a variation of 93.4% ($R^2 = 0.934$) which means that 93.4% of the variation in the

data is explained for by the regression model. The remaining 6.6% of the variation in the data is explained for by other factors not included in the model. The proportion that is explained by technological uptake is statistically significant (F value = 241.725 at p-value = 0.000 which is less than 0.05) hence there is sufficient evidence that there is a relationship between technological uptake and PAYE tax performance.

This overall relationship was expressed in the following equation:

$$\text{PAYE Tax Performance} = 3,417,880,409.665 - 17,512,546.658 \text{ e-registration} + 812,270.071 \text{ e-filing} + 340,655.770 \text{ e-payment}$$

In the coefficient table, a unit change yields 17,512,546.658 negative change in e-registration uptake, 812,270.071 positive change in e-filing uptake and 340,655.770 positive change in e-payment uptake on PAYE tax performance. This change is statistically significant, meaning that e-registration uptake, e-filing uptake and e-payment uptake influence on PAYE tax performance significantly. This finding is consistent with the study by Okoye and Ezejiofor (2014) on e-taxation which found that E-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu state. Similarly, this finding is consistent with the study by Karimi et al. (2017) on technology and information systems which found that computerized Information Systems had a positive effect on revenue collection.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter is the synthesis of the entire study and contains summary of the findings, discussions of the findings, conclusions arrived, recommendations for improvement, and recommendations for further studies. This chapter explains the extent to which the research objectives have been achieved. The study focused on effect of technological uptake on PAYE tax performance at the Medium Taxpayer Office of Kenya Revenue Authority.

5.2 Summary

This study used secondary data to measure variables which were essential to the research problem. The variables included data on e-registration, e-filing, e-payment and PAYE revenue collected at MTO of Kenya Revenue Authority as the variables measures. The data and information was obtained through desk research on corporate plans, revenue records and automation uptake reports which were first checked for accuracy and completeness. The collected data was then coded appropriately and thereafter analysed using SPSS 20.0. The data collected was presented in tables, graphs and charts. Descriptive statistics were used during the analysis to compute frequencies and percentages with a view of evaluating the patterns and illustrated in graphical format. The data was also analysed using regression analysis to establish the strength of the relationship between the study variables as conceptualized in the conceptual framework.

5.2.1 Effect of E-registration on PAYE Tax Performance

The first objective of the study sought to establish whether the effect of e-registration uptake impacts on PAYE tax performance at MTO of Kenya Revenue Authority. The regression results indicated that, in the coefficient table, a unit change in e-registration uptake yields – 89,529,142.929 negative changes on PAYE Tax Performance. However, this change was statistically significant, meaning that e-registration uptake influences PAYE tax performance significantly.

5.2.2 Effect of E-filing on PAYE Tax Performance

The second objective of this study sought to determine the effect of e-filing uptake on PAYE tax performance at MTO of Kenya Revenue Authority. In the coefficient table, a unit change in E-filing uptake yields 1,172,692.872 positive changes on PAYE Tax Performance. This change was also statistically significant, meaning that e-filing uptake influences PAYE tax performance positively.

5.2.3 Effect of E-payment on PAYE Tax Performance

The third objective of the study sought to establish the effect of e-payment uptake on PAYE tax performance. In the coefficient table, a unit change in e-payment uptake yields 1,187,258.781 positive changes on PAYE Tax Performance. This change is statistically significant, meaning that e-payment uptake influences on PAYE tax performance positively.

5.2.4 Effect of Technological Uptake on PAYE Tax Performance

Overall, when combined together, a unit change yields 17,512,546.658 negative change in e-registration uptake, 812,270.071 positive change in e-filing uptake and 340, 655.770 positive change in e-payment uptake on PAYE tax performance. This change is statistically significant, meaning that technological uptake influences PAYE tax performance significantly.

5.3 Conclusions

This study concluded that, all the variables of study, e-registration, e-filing and e-payment had a positive and statistically significant relationship with PAYE tax performance. The finding indicates that technology has a positive and a statistically significant influence on PAYE tax performance.

5.4 Limitations of the Study

In the course of the research there were challenges in getting the data that was required and the diplomacy of the supervisor had to be employed to get through to KRA so as to get the data. The study was not able to publish the individual performances of the taxpayers. It was limited to the overall performance figures due to the confidentiality clause under Section 6 of the Tax Procedures Act, 2015. This study was limited to the medium taxpayers

registered under the Medium Taxpayers Office (MTO) of Kenya Revenue Authority. The study could have brought more insight if it covered more tax revenue jurisdictions of KRA such as large taxpayers. This study relied on quantitative data, which is limited, and the study could have gotten more insight on the state of affairs if it could have used the qualitative data, which was a limitation to this study.

This study used one dependent variable PAYE tax collected, it could have provided a wider perspective if it included other revenue streams like VAT, income tax and excise duty. The study used secondary data from only KRA, the resource and time limitation did not allow for comparative data from other revenue authorities. Despite this the study collected monthly streams of data which was carefully checked for errors and analysed to ensure validity of data was mentioned and findings represented the realities on the ground for generalization.

5.5 Recommendations

It was found that use of technology has a statistically significant relationship with PAYE tax performance of Kenya Revenue Authority. The study therefore recommends that KRA should scale up the use of technology in all tax streams to enhance tax revenue collection and performance.

This study also observed that there was a consistent growth in the uptake of technology from the year 2014 to 2017, the study thus recommends concerted effort from the KRA management on creating awareness of the tax systems, to consistently and incrementally grow technology, while managing change to enhance uptake. This study also recommends that during the upgrade or change over, KRA should manage the stages seamlessly to ensure that the momentum of the uptake does not stagnate.

5.6 Suggestions for Further Studies

The study recommends the following as areas for further research; to begin with a similar study can be carried out in a wider study population by including more divisions instead of only MTO. These divisions include the Large Taxpayers Office (LTO), the Regions and the Public Service Department (PSD) which are part of the Domestic Taxes Department. Secondly, there were gaps observed in uptake of the technology where growth was not linear and consistent, hence a study should be commissioned to establish the cause of the

lapse hence providing deeper insight as part of the extension of this study. In addition to this, other variables not considered can also be used to check if they can bring other results.

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APPENDICES

APPENDIX I: LIST OF MEDIUM TAXPAYERS

	Taxpayer Name		
1	ARCHDIOCESE OF NAIROBI	38	Sheffield Steel Systems Ltd
2	FARID MOHAMED SALIM AL MAARY	39	NAIROBI AREA CANTEEN
3	Zetech University Limited	40	GRANDWAYS VENTURE LIMITED
4	County Builders Limited	41	KIBISHI HARDWARE & ELECTRICALLIMITED
5	Medicos Sin Fronteras-spain	42	MOSES GAKURU THUO
6	COSMOS LIMITED	43	Neeta Narendra Raval
7	Diakonia Sweden	44	OL JOGI LIMITED
8	Helping Hand For Relief And Development	45	RIHAL ENERGY COMPANY LIMITED
9	VINAY KESHAVLAL MANEK CHAND SHAH	46	BENTAN INVESTMENT LIMITED
10	FRIENDS PETROL TRADERS LIMITED	47	SAWARN SINGH & SONS LIMITED
11	TNT EXPRESS WORLDWIDE (KENYA) LIMITED	48	ULTRA FLO LIMITED
12	VILGO INVESTMENT COMPANY LIMITED	49	AMBER PROPERTIES LIMITED
13	JOIN VEN INVESTMENTS LIMITED	50	SHEIKH AHMED TAIB AND SONS
14	Black Petals Limited	51	Lakeside Bat Distributors
15	Laptrust (umbrella) Retirement Fund	52	National Hospital Insurance Fund Staff
16	Palm Oil Transporters Limited	53	Kenyatta National Hospital Staff Retirement
17	Kaps Parking Limited	54	DELTA TRADING EQUIPMENTS COMPANY
18	SPIN KNIT LIMITED	55	Weetabix East Africa Limited
19	THE PAPER HOUSE OF KENYA LIMITED	56	Karim Badrudin Jamal
20	Smart Brands Limited	57	GERALD CAJETAN MONIZ
21	KINGS SHERWOOD LIMITED	58	LEVS TRADING COMPANY LIMITED
22	Kings Millennium Limited	59	DAIMLER COMMERCIAL VEHICLES AFRICA
23	ACME STEEL KENYA LIMITED	60	Bridging The World Travel Limited
24	LOCHAB TRANSPORT LIMITED	61	Mindray Medical Kenya Limited
25	RADIO FREQUENCY SYSTEMS (E.A)	62	Oldonyiro Investments Limited
26	Laurel Investments Limited	63	Realoil Petroleum Limited
27	KAREN ENTERPRISES LTD	64	Hardware And Accesories Limited
28	SIA KENYA HOLDING LIMITED	65	Race Guards Limited
29	LIPO HARDWARE	66	Ng'amu Limited
30	ECART SERVICES KENYA LIMITED	67	CHILDFUND KENYA
31	COAST MOTORCYCLES	68	PRABHU SUPPLIES LIMITED
32	RED LANDS ROSES LIMITED	69	WAUMINI SAVINGS CS & CS LTD.
33	EXPERT PETROLEUM LIMITED	70	Co-operative Bank Of Kenya Staff Retirement
34	CHRISTOPHER KYALO MUSAU	71	Sunmatt Limited
35	Roseto Ltd	72	BRAND IMPORTS (AFRICA) LIMITED
36	AJEET KUMAR CHHAGANLAL SHAH	73	JOHN SNOW INC
37	PRASHANTH PROJECTS LIMITED	74	Planet Importers Limited
		75	Northern Rangelands Trust
		76	Select Wood Products Limited

77	ATHENA PROPERTIES LIMITED	119	Cba Capital Limited
78	INTEGRATED YMR PARTNERSHIP	120	Nandlal And Company Limited
79	NAIROBI AVIATION COLLEGE LIMITED	121	DISTELL WINE MASTERS LIMITED
80	CENTURION ENGINEERS & BUILDERS LIMITED	122	LIVING GOODS LIMITED
81	PAGAMWA TULAGA LIMITED	123	THE LOCAL AUTHORITIES PENSIONS TRUST
82	David Engineering Limited	124	AARDEE PROPERTIES LIMITED
83	Foremost Limited	125	AEXCEL AUTO SPARES LIMITED
84	WILLIAM IKUTHA MAEMA	126	Daima Dispensing Chemist Limited
85	Goldstone Properties Managemnet Limited	127	Njoro Canning Factory (kenya) Limited
86	PETYGAS AND LUBES LIMITED	128	MAMBA PETROLEUM PRODUCTS LIMITED
87	JAKOLINE ENTERPRISES LIMITED	129	SUHASH RATILAL CHAMPSHI SHAH
88	OM NOM NOM LIMITED	130	VISION MOBILE CONNECTION LIMITED
89	German Agro Action	131	Total Solutions Limited
90	Filmaid - Kenya	132	MEDIAMAX NETWORK LIMITED
91	Maverick Supplies And Management Limited	133	Star Africa Limieted
92	POWER TECHNICS LIMITED	134	SHIVAM COMMODITIES LIMITED
93	MORAN (E.A) PUBLISHERS LIMITED	135	PREMIER GAS COMPANY LIMITED
94	SYMBION KENYA LIMITED	136	SKF KENYA LIMITED
95	ROSHNI DISTRIBUTORS LIMITED	137	Powerpoint Systems (e.a) Limited
96	NDOLO INVESTMENTS LIMITED	138	DIOCESE OF MOUNT KENYA SOUTH (ACK)
97	AGGREKO INTERNATIONAL PROJECTS	139	Health U Two Thousand Limited
98	INTOIL LIMITED	140	KARTASI INDUSTRIES LIMITED
99	BAG & ENVELOPE CONVERTERS LIMITED	141	CUTE KITCHEN LIMITED
100	BESTFAST CARGO (KENYA) LIMITED	142	SUNTORY BEVERAGE & FOOD KENYA LIMITED
101	Tropic Air Travel Limited	143	ENERGY 4 IMPACT
102	POPATLAL MADHAVJI & BROS LIMITED	144	MDI LIMITED
103	GREENLANDS AGRO PRODUCERS LIMITED	145	AUTOMOTIVE PARTS AND HYDRAULICS
104	DOMINION FARMS LIMITED	146	RAYDOLL TOURS AND TRAVEL LIMITED
105	Avon Developments Limited	147	National Christian Council Of Kenya
106	GOOGLE KENYA LIMITED	148	BIBLE SOCIETY OF KENYA
107	OLDONYO LARO SERVICES LIMITED	149	Goodlife Pharmacy Limited
108	MANVINDER SINGH BINDRA	150	AVANI SHAMSHER GILANI
109	JO WORLD AGENCIES LIMITED	151	MURANGA FORWARDERS LIMITED
110	PUT SARAJEVO GENERAL ENGINEERING	152	SOLUTION SAVINGS AND CREDIT CO-
111	Port Management Services Limited	153	HAMILTON HARRISON & MATHEWS
112	MCLEOD RUSSEL AFRICA LIMITED	154	Moses Junior Distributors
113	NEWLINE LIMITED	155	SISTERS OF THE APOSTOLIC CARMEL
114	METAL CANS & CLOSURES KENYA LIMITED	156	MAGUNA-ANDU WHOLESALERS(K) LIMITED
115	New Westland Stores Limited	157	Kitui Teachers Sav.& Cr. Cs Lt
116	Leens Supermarket Limited	158	RISHAD ALI SHOSI
117	Jubilee Steel And Hardware Limited	159	DIGITAL DIVIDE DATA KENYA LIMITED
118	RUSINGA HOUSE LIMITED	160	GEOMAPS (AFRICA) LIMITED

161	ARYUV AGENCIES LIMITED	203	Kenya Auto Electrical Limited
162	SHILOAH INVESTMENTS LIMITED	204	SIKA KENYA LIMITED
163	IOTA EXCAVATIONS AND RENTALS LIMITED	205	CMA CGM KENYA LIMITED
164	ABCOS INDUSTRIAL LIMITED	206	KENYA CUTTINGS LIMITED
165	Gatsby Africa	207	EMKAY INTERNATIONAL LIMITED
166	KITUI RIVERSIDE SERVICE STATION LIMITED	208	PATRONICS SERVICES LIMITED
167	Johnson & Johnson Middle East Fz-Illc	209	LENOVO EAST AFRICA LIMITED
168	PHILIP KATUNDA KISYOKA	210	Kids Camp Limited
169	SADHNA D JAMAL NARAN	211	High Chem Pharmaceuticals Limited
170	NATASHA JOBOVNA MUTAI	212	HUSKY OUTDOOR EQUIPMENT LIMITED
171	Takbir Distributors Limited	213	Goal Ireland
172	ELDOVILLE DIARIES LIMITED	214	KAMWAI LIMITED
173	HEWETT PARKARD EAST AFRICA LIMITED	215	KRISHIV COMMODITIES LIMITED
174	Rags Investments Limited	216	RELIABLE FOOD AND LOGISTICS INC
175	THE DIOCESAN SYNOD OF NAIROBI	217	KENYA INSTITUTE OF MANAGEMENT LIMITED
176	COMPLIANCE MANAGEMENT CO, LIMITED	218	MUSTAQBAL STORE LIMITED
177	BASHIR-UD-DEEN HASSANALI J HAJEE	219	TOSHA HOLDINGS LIMITED
178	YASH POLES LIMITED	220	Oline Retreads Limited
179	C.CZARNIKOW SUGAR (EAST AFRICA) LIMITED	221	MANYOTA LIMITED
180	TOURVEST HOLDINGS (PROPRIETARY)	222	MARIDADI FLOWERS
181	TECHNO RELIEF SERVICES LIMITED	223	MASAFI MINERAL WATERS LIMITED
182	HIGHLANDS MINERAL WATER COMPANY	224	Diamond Fuel Limited
183	Juja Preparatory School Company Limited	225	Bakhresa Grain Milling (k) Limited
184	PATHOLOGISTS LANCET KENYA LIMITED	226	Lamorna Limited
185	DHANUSH INFOTECH LIMITED	227	SAMFA WHOLESALERS LIMITED
186	MARKETWAYS LIMITED	228	GOLDEN MARKETING COMPANY LIMITED
187	POLLEN LIMITED	229	His Highness Prince Aga Khan Shia Imami
188	MOBILE PAY LIMITED	230	Ibangua Investments Company Limited
189	LALELA LIMITED	231	Vaghela School Centre Limited
190	Molo River Roses Limited	232	Skyman Freighters Limited
191	STOKMAN ROZEN (KENYA) LIMITED	233	Mars Auto Spares And Hardware Limited
192	CARGO SERVICE CENTER EAST AFRICA B.V	234	Mobile World Communication Limited
193	STURROCK SHIPPING (KENYA) LIMITED	235	Mega Choice Limited
194	SAFARI PLAZA LIMITED	236	Ushuru Cooperative Savings And Credit
195	MUSIARA LIMITED	237	Kuweka Trading Limited
196	PLASTIC PRODUCTS COMPANY LIMITED	238	CENTRAL ISIOLO INVESTMENTS LIMITED
197	ELDORET PETROLEUM SERVICE LIMITED	239	Rikana Supermarkets Limited
198	SHALIMAR FLOWERS KENYA LIMITED	240	Imperial Teas Epz Limited
199	Kenya Builders & Concrete Company Limited	241	DUNHILL BUILDING CONTRACTORS LIMITED
200	GENERAL CARGO SERVICES LIMITED	242	Goodman Agencies Limited
201	Trojan Enterprises Limited	243	Coast Battery Distributors
202	AIRTRAFFIC LIMITED	244	CENRIVA TRADERS LIMITED

245	Associated Auto Centre Limited	287	DULEXY ENTERPRISES
246	Bridgestone Construction Company Limited	288	Bliss Flora Limited
247	Neelam Enterprises Limited	289	PAPYRUS (AFRICA) LIMITED
248	Emco Holdings Limited	290	Julius Mumo Ngong'a
249	Murphy Chemicals E.a Limited	291	CROWN MOTORS GROUP LIMITED
250	Liftcargo Limited	292	MTWAPA CREEK SERVICE STATION
251	MAPKA INVESTMENT LIMITED	293	FINA TRADING COMPANY LIMITED
252	Mapana Enterprises Limited	294	Best Maktoum Investment Limited
253	Jumbo Supermart Limited	295	POLYGON LOGISTICS LIMITED
254	Chrysal Africa Limited	296	Vaghjiyani Enterprises Limited
255	Agro Industrial Tools Limited	297	Interstrat Limited
256	ALVI TRADING COMPANY LIMITED	298	Mimani Enterprises
257	Elburgon Mattress Limited	299	Pharmaccess Foundation
258	WADIA CONSTRUCTION COMPANY LIMITED	300	Packaging Manufacturers (1976) Limited
259	EKE PROPERTY KENYA LIMITED	301	Newfortis Sacco
260	School Depot Kenya Limited	302	MELONADE ENTERPRISES LIMITED
261	Commcarrier Satellite Services Limited	303	Century Villas Limited
262	Shelter Afrique	304	Kangaroo Brands Limited
263	Nafas World Auto (k) Limited	305	EXECUTIVE RENTAL LIMITED
264	Edlin Company Limited	306	Swaran Singh Gharial
265	OXYGENE MARKETING COMMUNICATION	307	PAUL WANDERI NDUNGU
266	Modways Investments Limited	308	FREDRICK NGATIA HARRISON
267	Sinende Wholesalers	309	Wonder Feeds Limited
268	SITIMA PRINTERS AND STATIONERS LIMITED	310	Mutuati Kamukunji Stores(k) Limited
269	Raerex East Africa Limited	311	Skytone Distributors Limited
270	PALUMA LIMITED	312	LUKENYA AGROVET SUPPLIES LIMITED
271	Danros (kenya) Limited	313	KABIANGA TEA FACTORY LIMITED
272	Pandya Memorial Hospital	314	Dhruv Ceramics Limited
273	XRX TECHNOLOGIES LIMITED	315	Kizingo Distributors (1984) Limited
274	Kipchimchim Enterprises Limited	316	KEY BRANDS INTERNATIONAL LIMITED
275	WORK AND TALK COMMUNICATIONS	317	Meadows Power Corp Limited
276	SULPHOD DISTRIBUTORS LIMITED	318	Pillar Matt Limited
277	Advatech Office Supplies Limited	319	LEAH DISTRIBUTORS LIMITED
278	SOLID EXCHANGE BUREAU LIMITED	320	XYLON MOTORS LIMITED
279	NEOLIFE INTERNATIONAL LIMITED	321	Rift Valley Technical Institute
280	BORDERLESS TRACKING LIMITED	322	PHONES FOR YOU LIMITED
281	YUSUF MUGWERU KAMAU	323	ALICIA BAKERS AND COFECTIONERS LIMITED
282	Ecolab Kenya Limited	324	HINDAFRO ENTERPRISES LIMITED
283	Athi River Tanneries Limited	325	Karim Saifuddin Karimbhai Anjarwalla
284	CASSINI & TONOLO LIMITED	326	Brent Wood (k) Limited
285	Oikocredit, Ecumenical Development	327	Nairobi X-ray Supplies Limited
286	Jay Maharaj Hardware Limited	328	GRAGABS AGENCIES LIMITED

329	Travellers Petrol Point Limited	371	Adhama Distributors Limited
330	BUHLER LIMITED	372	Act Change Transform (act)
331	Norwich Union Properties Limited	373	The Kenya Association Of Manufacturers
332	Transafrica Water Systems Limited	374	EMBASSA DISTRIBUTORS LIMITED
333	Agency For Technical Cooperation And	375	HEMINGWAYS NAIROBI LIMITED
334	TOP QUALITY AUTO LIMITED	376	FRONTIER OPTICAL NETWORKS LIMITED
335	EXCELLENT SERVICE FREIGHTERS LIMITED	377	Stanbic Bank Kenya Limited Staff Retirement
336	AGRICULTURE AND CLIMATE RISK	378	Ardan Logistics Kenya Limited
337	Nyala Dairy Multipurpose Cs Ltd.	379	AL-GINZA AUTOMOBILES LIMITED
338	SAWAND CARE PRODUCTS LIMITED	380	Dahabshiil Money Transfer Company Limited
339	Bains Holdings Limited	381	JESSARON INVESTMENTS LIMITED
340	JUJA SOUTH ESTATE LIMITED	382	PERCH HOMES LIMITED
341	AYOKI FABRICON PRIVATE LIMITED	383	Centaur Milling Enterprises Limited
342	Anthony Gichuru Gichuru	384	TASS ENTERPRISES LIMITED
343	Recon Trading Limited	385	MIDCO TEXTILES (EAST AFRICA) LIMITED
344	OGILVY AFRICA MEDIA LIMITED	386	Creative Edge Limited
345	Palemtu Limited	387	Mwaniki Ndunyu
346	SAI OFFICE SUPPLIES LIMITED	388	BRANDED FINE FOODS LIMITED
347	Teren International Company Limited	389	Smart Service Station Limited
348	Kenya Tradex Company Limited	390	DABASIA BUILDERS LIMITED
349	GLOBELEQ KENYA LIMITED	391	NEW DOWN TOWN SEEDS TODAY LIMITED
350	MENTOR MANAGEMENT LIMITED	392	COULSON HARNEY FIRM
351	Gathimani Pharmacy Company	393	PASHA ENTERPRISES LIMITED
352	Intern U For Conserv Of Nature & N Resource	394	SELECTA KENYA GMBH CO. KG
353	TEAM CONSTRUCTION LIMITED	395	ULTRA PETROLEUM LIMITED
354	WELL TOLD STORY LIMITED	396	BAWAN LIMITED
355	Santram Hardware Wholesalers Limited	397	Sakam Enterprises
356	Anand Trading Kenya Limited	398	Ouru Hyperstores Limited
357	Nacico Co-operative Savings And Credit	399	NINE ONE ONE GROUP LIMITED
358	KERICHO STAR SERVICE STATION	400	TRAVELPORT SERVICES (KENYA) LIMITED
359	Greenlight Planet Kenya Limited	401	CURZON PROPERTIES LIMITED
360	Mohan's Oysterbay (k) Limited	402	ABERCROMBIE & KENT LIMITED
361	JOKALI HANDLING SERVICES LIMITED	403	VAJAS MANUFACTURERS LIMITED
362	Chebukem Construction Limited	404	Vitrociset Spa
363	BOHI AGENCIES LIMITED	405	JAIN TRADING LIMITED
364	AEA LIMITED	406	BEATWAM LIMITED
365	ELC ELECTROCONSULT S.P.A	407	ALKINS ENTERPRISES LIMITED
366	KIRTI CHUNILAL DEVJI SHAH	408	OPTIMUM ENTERPRISES LIMITED
367	Winrock International Institute For	409	FAIRVIEW HOTEL LIMITED
368	Acacia Tree Holdings Limited	410	Canton Enterprise Limited
369	NGORIKA PARK LIMITED	411	CINDY ELECTRICAL MARKETING LIMITED
370	Wandi General Suppliers Limited	412	NEW AZANIA INVESTMENTS LIMITED

413	Dentwill Enterprises Ltd	455	Web Petroleum Limited
414	Gokul General Supplies Limited	456	KENYA REVENUE AUTHORITY STAFF PENSION
415	KONE KENYA LIMITED	457	SAHAJANAND STORES LIMITED
416	Kca University	458	Shree Ram Investments Limited
417	NYONJORO HARDWARE & SUPPLIES LIMITED	459	BULL PAK LIMITED
418	AMIKEN LIMITED	460	Tahir Sheikh Said
419	Omeriye Educational And Medical	461	HOPE WORLDWIDE (KENYA CHAPTER)
420	L.G.HARRIS & COMPANY (EAST AFRICA)	462	CONTROL RISKS EAST AFRICA LIMITED
421	THE REGAL PRESS KENYA LIMITED	463	Humphrey Kariuki Thinji
422	TRANSEBEL LIMITED	464	EMROK TEA FACTORY (EPZ) LIMITED
423	Aridlands Construction Company Limited	465	POP METAL FABRICATORS & HARDWARE
424	ANTHONY FREDERICK GROSS	466	ERDEMANN GYPSUM LIMITED
425	Patco Industries Limited	467	Hias Refugee Trust Of Kenya
426	Booth Extrusions Limited	468	GUILDERS INTERNATIONAL BANK LIMITED
427	Awale Transporters	469	MASTERCARD EAST AFRICA LIMITED
428	Cellulant Kenya Limited	470	TARTAN NETCOMS LIMITED
429	Shah Brothers Distributors Limited	471	KAM AGENCIES LIMITED
430	Committed Movers Limited	472	EASTERN MATHS INTERNATIONAL LIMITED
431	Mitra Enterprises (kisumu) Limited	473	SICHUAN HUASHI DEVELOPMENT COMPANY
432	Mega Pack (k) Limited	474	Sequid Hardware Limited
433	Dola Trading Company Limited	475	JOSEPH WILLIAM SEAGON AND COMPANY
434	Captain Andy Fishing Supply Limited	476	PANTEL CHEMICALS LIMITED
435	QUINTET ENTERPRISES LIMITED	477	ADARSH LIMITED
436	Mama Millers Limited	478	SAMMY GATEI KAMAU
437	Metropolitan Hospitals Limited	479	SEKENANI CAMP LIMITED
438	THE AUTOMOBILE WAREHOUSE (NAKURU)	480	INCENTIVE TRAVEL LIMITED
439	Nirav Agencies Limited	481	EUROPA HEALTHCARE LIMITED
440	ONE TO ONE LOGISTICS KENYA LIMITED	482	NAIROBI SPORTS HOUSE LIMITED
441	Rabdiya Construction Company Limited	483	ZENSAR TECHNOLOGIES LIMITED
442	Harikrushna Bhanubhai Patel	484	PLATINUM CREDIT LIMITED
443	Legorn Feeds International Limited	485	TECHNOLOGY TODAY LIMITED
444	Jatel Communications Limited	486	LAVINGTON SECURITY LIMITED
445	LINCO STORES LIMITED	487	DESPEC EAST AFRICA LIMITED
446	Beta Bakers Company Limited	488	HASS CONSULT LIMITED
447	Kikuyu Selfridges Supermarket Limited	489	BRUSSELS AIRLINES
448	Tosha Product Kenya Limited	490	Strathmore Educational Trust Registered
449	Zipporah Njeri Gathuya	491	BRIGHT TECHNOLOGIES LIMITED
450	Meditec Systems Limited	492	NAIROBI GOLF HOTELS (KENYA) LIMITED
451	AMU POWER COMPANY LIMITED	493	AGRO-IRRIGATION AND PUMP SERVICES
452	Silver Bird Travel Plus Limited	494	PARKLANDS SHADE HOTEL LIMITED
453	SULTAN PALACE DEVELOPMENT LIMITED	495	Kenya Airports Parking Services Limited
454	Amrutt Kenya Limited	496	PORINI SAFARI CAMPS LIMITED

497	SANDEN INTERCOOL (KENYA) LIMITED	539	DIAMOND COFFEE COMPANY LIMITED
498	CIRCUIT BUSINESS SYSTEM LIMITED	540	PHILIP CARLTON CHARLES APPLETON
499	QUARRYQUIP AND SPARES LTD	541	JOSEPH KIPKETER CHEBOROR
500	ACHELIS KENYA LIMITED	542	JACOB MAINA GATHECHA
501	Adsite Limited	543	ORBIT ENTERPRISES LIMITED
502	SAROOP SINGH BANSIL	544	STARTIMES MEDIA (KENYA) COMPANY
503	HYDROMATICS	545	DRY ASSOCIATES LIMITED
504	Lily - White Products Enterprises Limited	546	E A REGISTRARS
505	SPARTAN RELIEF SUPPLIES LIMITED	547	SANOFI-AVENTIS KENYA LIMITED
506	PERSONNAL COMPUTER WORLD LIMITED	548	Sun Systems Limited
507	ACTIONAID INTERNATIONAL - AFRICA	549	Exp Momentum Limited
508	CARRON CREATIONS LIMITED	550	ASTRAL PIPES LIMITED
509	CRESENT-TECH LIMITED	551	CHEM-LABS SERVICES LIMITED
510	CRAFT SILICON LIMITED	552	St Austins Service Station Ltd
511	CELLZ-R-US LIMITED	553	THE MAKINI SCHOOL LIMITED
512	AFRICA BIOSYSTEMS LIMITED	554	CHILDREN OF GOD RELIEF INSTITUTE
513	GRAVITY TRADING COMPANY LIMITED	555	Bridge International Academies Limited
514	KENYAN HYDRAULICS	556	OLD MUTUAL HOLDINGS LIMITED
515	NAIROBI TOYS HOUSE (K) LTD	557	AFRICAN ALLIANCE KENYA INVESTMENTS
516	PATIALA DISTILLERS (K) LIMITED	558	Uneek Freight Services (kenya) Limited
517	SLUMBERLAND KENYA LIMITED	559	TEA WAREHOUSES LIMITED
518	FRAME TREE AFRICA LIMITED	560	Dodwell And Company Limited
519	CPF Financial Services Limited	561	MTAWA SERVICE STATION LIMITED
520	REDSTAR INTERNATIONAL LIMITED	562	EXPORT CONSOLIDATION SERVICES KENYA
521	SILVERSTONE QUARRY LIMITED	563	SKYPEX SUPPLIES LIMITED
522	Beach Sand Sun Limited	564	SUSTAINABLE MANAGEMENT SERVICES
523	German Foundation For World Population	565	Juja Blocks Limited
524	Smec International Pty Limited	566	Kenjoro Enterprises Limited
525	Atlas Plumbers & Builders (kenya) Limited	567	COPIERFORCE (KENYA) LIMITED
526	DAKAWOU TRANSPORT LIMITED	568	BASECAMP TRAVEL NAIROBI LIMITED
527	Label Convertors Limited	569	HOWARD HUMPHREYS (EAST AFRICA)
528	OMAERA PHARMACEUTICALS LIMITED	570	NOVACOM SYSTEMS LIMITED
529	PAPER CONVERTERS (KENYA) LIMITED	571	TECHNOLOGY ASSOCIATES EAST AFRICA
530	SUPER MANUFACTURERS LIMITED	572	WANJOHI MUTONYI CONSULT LIMITED
531	TECHNO-PLAST LIMITED	573	MANHAR BROTHERS (KENYA) LIMITED
532	ANTARC ENTERPRISES LIMITED	574	WHITE ROSE DRY CLEANERS LIMITED
533	EAGLE INDUSTRIES LIMITED	575	MUKAWA (HOTELS) HOLDINGS LIMITED
534	SOY AFRIC LIMITED	576	AMS PROPERTIES LIMITED
535	FARMCHEM LIMITED	577	RADIO AFRICA LIMITED
536	MEDINA CHEMICALS LIMITED	578	Crywan Enterprises Limited
537	ASSA ABLOY (EAST AFRICA) LIMITED	579	Kasnet Africa Limited
538	TROPIKAL BRANDS (AFRIKA) LIMITED	580	MCLEOD AND COMPANY (EAST AFRICA)

581	ZENITH STEEL FABRICATORS LIMITED	623	RESEARCH INTERNATIONAL EAST AFRICA
582	KENYA HOTEL PROPERTIES LTD	624	NEXT GENERATION COMMUNICATION
583	ROY TRANSMOTORS LTD	625	UNEECO PAPER PRODUCTS LIMITED
584	GALAXY PAINTS AND COATINGS LIMITED	626	TIPPER HAULIERS LIMITED
585	NAIROBI IRONMONGERS LIMITED	627	EAST AFRICA GLASSWARE MART LIMITED
586	Crescent Distribution Services Limited	628	Associated Elect & Hardware Supp Limited
587	MONSANTO KENYA LIMITED	629	KENCONT LOGISTICS SERVICES LIMITD
588	KUKU FOODS KENYA LIMITED	630	A TOZ TRANSPORTERS LIMITED
589	MARUTI OFFICE SUPPLIES LIMITED	631	DIAMOND SHIPPING SERVICES LIMITED
590	DUNE PACKAGING LIMITED	632	RILEY FALCON SECURITY SERVICES LIMITED
591	SHREE SAI INDUSTRIES LIMITED	633	Ocean Engineering Works Limited
592	SAHAL CONSTRUCTION COMPANY LTD	634	ECHKEN AGENCIES LIMITED
593	LONGONOT HORTICULTURE LIMITED	635	Malindi Salt Works Limited
594	R. K. SANGHANI	636	AL-HUSNAIN MOTORS LIMITED
595	MAGANA HOLDINGS LTD	637	Volcan Holdings Limited
596	JOSEPH KARURI GICHUKI	638	TRANSTRAILERS LIMITED
597	A PLUS PVC TECHNOLOGY COMPANY	639	AFRICAN COTTON INDUSTRIES LIMITED
598	SPEEDEX LOGISTICS LIMITED	640	AFRICA TEA & COFFEE COMPANY LIMITED
599	Roy Parcel Services Limited	641	BAHARI FORWARDERS LIMITED
600	ALPINE COOLERS LIMITED	642	MOMBASA TRADE CENTRE LIMITED
601	CHURCHILL OCHIENG ATINDA	643	EAST AFRICAN STORAGE COMPANY LIMITED
602	FILMICO AGENCIES LIMITED	644	FARMERS WORLD LIMITED
603	RICHARD BORO NDUNGU	645	STAR FLOWERS KENYA LIMITED
604	TRAVEL N STYLE LIMITED	646	PANDA FLOWERS LIMITED
605	HOME BOYZ ENTERTAINMENT LIMITED	647	GUDKA SALES LIMITED
606	SPACE AND STYLE LIMITED	648	GEOFFREY GICHANGI KARUU
607	CENTER STAR COMPANY LIMITED	649	RONGAI WORKSHOP & TRANSPORT LIMITED
608	RADBONE-CLARK KENYA LIMITED	650	XPRESSIONS FLORA LIMITED
609	AFRICA NAZARENE UNIVERSITY	651	TROPICAL SUNSHINE PRODUCTS LIMITED
610	FAMILY HEALTH OPTIONS KENYA	652	IMARA ENTERPRISES LIMITED
611	FURNITURE INTERNATIONAL LIMITED	653	NYANZA TRADING CO. LIMITED
612	AKSHAR TEAM SECURITY LIMITED	654	Ndugu Transport Company Ltd
613	ASEA BROWN BOVERI LIMITED	655	UNITED BAGS MANUFACTURERS LIMITED
614	STANTECH MOTORS LIMITED	656	PABARI ENTERPRISES LIMITED
615	MILICON'S LIMITED	657	FARM ENGINEERING INDUSTRIES LIMITED
616	CHINA YOUNG TAI ENGINEERING COMPANY	658	KIBUYE MATT LIMITED
617	ST ELIZABETH ACADEMY KAREN LIMITED	659	GENERAL EQUIPMENT (1978) CO LTD
618	MULTI TOOLS (KENYA) LIMITED	660	GITAHU J GACHAHI
619	ROSEWOOD FURNITURE MANUFACTURERS	661	YAKO SUPERMARKET LIMITED
620	SPECIALIZED ALUMINIUM RENOVATORS	662	SIRIKWA QUARRY LIMITED
621	PANARI CENTRE LTD	663	SHIV CONSTRUCTION COMPANY LIMITED
622	TITAN DEVELOPMENTS LIMITED	664	SUAM SUPERMARKET LIMITED

665	A.jiwa Shamji Limited	707	KENSINGTON TOURS
666	OMOCHA ENTERPRISES LIMITED	708	OAKAR SERVICES LIMITED
667	AUTO SPRINGS MANUFACTURERS LIMITED	709	KENWEST CABLES LIMITED
668	SANPAC AFRICA LIMITED	710	BROLAZ EAST AFRICA LIMITED
669	PENBON (K) LIMITED	711	SIGHT AND SOUND COMPUTERS LIMITED
670	TURTLE BAY HOTELS LIMITED	712	ESTEEL CONSTRUCTION LIMITED
671	BATIAN FLOWERS LIMITED	713	SAGAR BUILDERS LIMITED
672	MARANIA LIMITED	714	MULOIL LIMITED
673	Kisima Farm Limited	715	SCARCE COMMODITIES LIMITED
674	KABIANGA DAIRY LIMITED	716	WIRE PRODUCTS LIMITED
675	GRAND PHOTOLAB (EA) LIMITED	717	PKF CONSULTING LIMITED
676	Parit Enterprises (kisumu) Limited	718	ANISKHATOON WALLI PRINGLE
677	Casabella Associates Limited	719	CONINX INDUSTRIES LIMITED
678	TEXAS ENERGY LIMITED	720	TRIBE HOTEL LIMITED
679	TRIPAC LIMITED	721	INTERNATIONAL PAPER & BOARD SUPPLIES
680	Laban Karobia Gathungu	722	RHINO SAFARIS LIMITED
681	MOMBASA COFFEE LIMITED	723	DELUXE INKS LIMITED
682	Real Auto Spares Limited	724	AVIAT NETWORKS (KENYA) LIMITED
683	Handicap International	725	TASHA ENTERPRISES (KENYA) LIMITED
684	MAARIFA KENYA LIMITED	726	G.NORTH AND SON LIMITED
685	Barclays Pension Services Limited	727	PANESAR'S LIMITED
686	COMPUTER PRIDE LIMITED	728	GOLD CROWN BEVERAGES (KENYA) LIMITED
687	FRM EA PACKERS LIMITED	729	AQUILA DEVELOPMENT COMPANY LIMITED
688	EBENANGI ENTERPRISES	730	PANESAR'S KENYA LIMITED
689	Anthony Makenzi Muthusi	731	MACHE HARDWARE STORES LIMITED
690	AFRICALLALILY KENYA LIMITED	732	ELYS CHEMICAL INDUSTRIES LIMITED
691	VIMIT CONVERTERS LIMITED	733	PACKFUELS LIMITED
692	CAPITAL GROUP LIMITED	734	NAIROBI ENTERPRISES LIMITED
693	SAMCO HOLDINGS LIMITED	735	HEALTHCARE DIRECT(K) LIMITED
694	Beneli Engineering Services Limited	736	EGGEN JOINEX LIMITED
695	STEP INN LIMITED	737	JAYDEN LIMITED
696	VIVA AFRICA CONSULTING	738	KAREN ROSES LIMITED
697	BAKER TILLY MERALI'S	739	JULIUS KIPKETER
698	AZIZ TANNERIES LIMITED	740	KUNVERJI PATEL KANJI
699	PHONZ U LIKE LIMITED	741	SYNRESINS LIMITED
700	MUKUYU MOBILE TECHNOLOGIES LIMITED	742	Greatwall Drilling Company Limited
701	Pebo (kenya) Limited	743	SCORPIO TELECOMMUNICATION LIMITED
702	LUMAT COMPANY LIMITED	744	HERBERT WASIKE CHIVELI
703	Mbaraki Bulk Terminal Limited	745	PATRICK PETER KAMAU MAINA
704	Atulkumar Maganlal Shah	746	MICHAEL MUTIE KIMONI
705	Apex Coating East Africa Limited	747	OSHWAL WHOLESALERS (KENYA) LIMITED
706	FARGO COURIER LIMITED	748	BRIAN CHARLES D'SOUZA

749	NATIONAL CONCRETE COMPANY	791	Vivo Energy Kenya Provident Fund
750	AL-AMANA COMMUNICATIONS LIMITED	792	Old Boma Limited
751	NAIROBI GARMENTS ENTERPRISES LIMITED	793	FARAM EAST AFRICA LIMITED
752	ISINYA ROSES LIMITED	794	Africa Towers Services Limited
753	ASWA DEVELOPERS AND CONTRACTORS	795	MINI HOLDINGS LIMITED
754	ECONOMIC INDUSTRIES LIMITED	796	SPICERS (EASTERN AFRICA) LIMITED
755	WESTLANDS TRIANGLE PROPERTIES LIMITED	797	VOLCANIC PLUMBING WORKS LIMITED
756	AIRWORKS KENYA LIMITED	798	BOMCO BUILDING CONTRACTORS LIMITED
757	Getembe Prime Distributors Limited	799	PHARMAKEN LIMITED
758	Harvest Limited	800	MUNJE STORES LIMITED
759	PACIFIC AVIATION MANAGEMENT AND	801	Conventional Cargo Conveyors Limited
760	Hand In Hand Eastern Africa	802	PIPE MANUFACTURES LIMITED
761	BETT COMPANY (K) LIMITED	803	BIMEDA LIMITED
762	Sanyati Limited	804	KRISH COMMODITIES LIMITED
763	HASHI HAULIERS LIMITED	805	MUMIAS ELIMU TRUST REGISTERED TRUSTEES
764	LIBERTY AFRICA SAFARIS LIMITED	806	POLLMANS TOURS AND SAFARIES LIMITED
765	J. WALTER THOMPSON KENYA LIMITED	807	SUCHAM INVESTMENTS LIMITED
766	Migotiyo Plantations Limited	808	ACCENTURE EAST AFRICA LIMITED
767	ROUNDRIP LIMITED	809	SOLO PLANT KENYA LIMITED
768	Fruity Fruit Limited	810	EMC COMPUTER SYSTEMS AUSTRIA GMBH
769	DELTA PROPERTIES LIMITED	811	SHREEJI CHEMICALS LIMITED
770	ASL CREDIT LIMITED	812	DIAMOND CHEMICALS LIMITED
771	MANUFACTURERS & SUPPLIERS (K) LIMITED	813	SOMA PROPERTIES LIMITED
772	Devkan Enterprises Limited	814	SUN POWER PRODUCTS LIMITED
773	CRYSTAL ICECREAMS (PARKLAND) LIMITED	815	MANAGEMENT SCIENCES FOR HEALTH INC
774	MIRK GENERAL AGENCIES LIMITED	816	COMPULYNX LIMITED
775	BAGDA'S AUTO SPARES LIMITED	817	APEC CONSORTIUM LIMITED
776	Big Five Breweries Limited	818	CAPE HOLDINGS LIMITED
777	GAMI PROPERTIES LIMITED	819	LEMOC LIMITED
778	SYNERGY INDUSTRIAL CREDIT LIMITED	820	COMET PLASTICS LIMITED
779	UKWALA TRADING COMPANY LIMITED	821	WELD - CON LIMITED
780	Specicom Technologies	822	SCHOOL OUTFITTERS
781	Kenya Rugby Football Union	823	KISII MATTRESSES LIMITED
782	JULIUS MIGOSI OGAMBA	824	PRESSMASTER LIMITED
783	Premier Properties Limited	825	GRAND BEVERAGES LIMITED
784	Green Hardwares Limited	826	ROTO MOULDERS LIMITED
785	Kennat Inks And Chemicals Limited	827	BILASHAKA FLOWERS LIMITED
786	ONE TWO ONE NET LIMITED	828	RIMWI LIMITED
787	ELITE COMPUTERS LIMITED	829	KENYA FRESH PRODUCE EXPORTERS
788	CRISS CROSS LIMITED	830	SAMCHI TELECOMMUNICATIONS LIMITED
789	PLUMBING SYSTEMS LIMITED	831	KENROID LIMITED
790	MAHALI MZURI MANAGEMENT LIMITED	832	VALLEY HOSPITAL LIMITED

833	MAU FLORA LIMITED	875	BANDWIDTH AND CLOUD SERVICES GROUP
834	RADAR LIMITED	876	BUTTERFLY PROPERTIES LIMITED
835	BESTMAN COSMETIC SHOP	877	CHARLESTON TRAVEL LIMITED
836	SIMBANET COMPANY LIMITED	878	LAXMI WHOLESALERS LIMITED
837	GUSII JUMBO HARDWARE & PAINTS LIMITED	879	Cool Collections Limited
838	KATE FREIGHT AND TRAVEL LIMITED	880	PROMACO LIMITED
839	LABH SINGH HARMAN SINGH LIMITED	881	PROSSELS LIMITED
840	KENYA GIN MANUFACTURERS LIMITED	882	Truckmart East Africa Limited
841	RENTOKIL LIMITED	883	ARVIND ENGINEERING LIMITED
842	INTEL CORPORATION (UK) LIMITED	884	MICHAEL STEFANOS KONTOS
843	PANOCAL INTERNATIONAL LIMITED	885	Jinsen Company Limited
844	MARA HIPPO TENTED CAMP LIMITED	886	Bahati Venture Limited
845	BEAUTY LINE LIMITED	887	Bubanks Limited
846	SUNFLAG PROPERTY INVESTMENT LIMITED	888	Mombasa Island Cargo Terminal Limited
847	EURO INDUSTRIAL CHEMICALS LIMITED	889	Petrocity Enterprises Limited
848	CANTON BUILDING AND CONSTRUCTION	890	CHANDULAL CHHAGANLAL SHAH
849	DAVE ROSES LIMITED	891	KUL GRAPHICS LIMITED
850	VALENTINE GROWERS LIMITED	892	ABERDAIR AVIATION LTD
851	SOUTH SIOUX FARMS LIMITED	893	GOLDETE ENERGY LIMITED
852	Anisuma Traders Limited	894	FAHARI CARS LIMITED
853	SALAMA FIKIRA GROUP LIMITED	895	KALZMAT SECURITY PRINT LIMITED
854	HENRY DUNANT CENTRE FOR	896	Ezeetec Limited
855	MINARD HOLDINGS LIMITED	897	Mars Logistics Limited
856	KENYA COMFORT GROUP LIMITED	898	Ply Sales (kenya) Limited
857	MZEDU INVESTMENTS LIMITED	899	ALLIED PLUMBERS LIMITED
858	A ONE TRADING KENYA LIMITED	900	Mackenzie Maritime(ea)limited
859	City Engineering Works (kenya) Limited	901	STEEL FORCE (KENYA) LIMITED
860	KONOIKE CONSTRUCTION COMPANY	902	KEN ALUMINIUM PRODUCTS LIMITED
861	AUTO SUECO KENYA LIMITED	903	Pearl Industries Limited
862	DEBENHAM AND FEAR LIMITED	904	Bekya Floriculture Limited
863	KNIGHT FRANK KENYA LIMITED	905	Elemech Engineering (kenya) Limited
864	SIMLAW SEEDS COMPANY LIMITED	906	BENSON IRUNGU WAIREGI
865	New Jogoo Road Hardware Limited	907	SKETCHES DESIGN PROMOTERS LIMITED
866	Hoggers Limited	908	JAN JAPAN (K) LIMITED
867	KESTER KENYA LIMITED	909	Mutai Stores Limited
868	INTERNATIONAL ENERGY TECHNIK LIMITED	910	Stabex International Limited
869	Modern Coast Builders And Contractors	911	Bacchus Grocers Limited
870	Cesvi Cooperazione E Sviluppo	912	NITRO CHEMICALS LIMITED
871	MIDLAND AUTOCARE LIMITED	913	TYPOTECH IMAGING SYSTEMS LIMITED
872	NORTHSCAPE	914	CAPITAL SACCO LTD
873	AUTOSTERILE (EA) LIMITED	915	SHEKELE COMMUNICATIONS LIMITED
874	Trailink Group Limited	916	NAFUU CLASSIC GENERAL HARDWARE

917	Nipsan Construction Company Limited	959	Beacon Technologies Limited
918	Co-operative Insurance Society Limited	960	HIGHLIGHT TRAVEL LIMITED
919	FAHA GRAPHICS ENTERPRISES LIMITED	961	VECTOR AEROSPACE ENGINE SERVICES
920	RASHMIKANT P PATEL	962	Daima Stores Limited
921	BETA PETROLEUM COMPANY LIMITED	963	Polytanks Limited
922	Marowa Stores Limited	964	Altech Stream East Africa Limited
923	Maruti Mining Limited	965	Unbound Kenya Limited
924	FINANCIAL SECTOR DEEPENING AFRICA	966	SAKINA ABBAS BIVIII
925	PROPERTY REALITY LIMITED	967	VASTU COMPANY LIMITED
926	PAMBAZUKO DISTRIBUTORS LIMITED	968	Mhasibu Coop Savings & Credit Soc Ltd
927	Vincent Kuria Muchiru	969	Dickways Construction Company Limited
928	RAJESH KESHAVLAL SHAH	970	SPAN IMAGE (KENYA) LIMITED
929	Naku Modern Feeds Limited	971	CATHERINE NALIKA NYONGESA
930	KINGSLEY CONSTRUCTION COMPANY	972	INTERNATIONAL CORP OF CONSULTANTS
931	GENERAL HARDWARE (K) LIMITED	973	HEMINGWAYS HOLDINGS LIMITED
932	THE VETERINARY SUPPLIES LIMITED	974	Christian Community Services Of Mount
933	Pan Pharmaceuticals Limited	975	Jubilee Enterprises Limited
934	PROPERTY HOUSE LIMITED	976	PANNJU AGENCIES COMPANY LIMITED
935	Rams Communications Limited	977	Likoni Connectors Limited
936	Samrat Supermarket Limited	978	GIFT MART SUPERMARKET LIMITED
937	TURNKEY AFRICA LIMITED	979	Etrade Company Ltd
938	OSHWAL ALUMINIUM INDUSTRIES LIMITED	980	Modern Ways Limited
939	Jimnah Mwangi Mbaru	981	North Star Cooling Systems Limited
940	Nova General Trading Company Limited	982	Neil Roderick Cuthbert
941	FLORENZA LIMITED	983	TRICOM TECHNOLOGIES LIMITED
942	John Morris Ohaga	984	MARALAL DISTRIBUTORS LIMITED
943	SALMAN HOLDINGS LIMITED	985	Keppel Investments Limited
944	Colour Labels Limited	986	Reliable Freight Services Limited
945	WOOD PRODUCTS (KENYA) LIMITED	987	Ctm Kenya Limited
946	BRUSH MANUFACTURERS LIMITED	988	Pinnacle Group (kenya) Limited
947	SKY HEALTHCARE LIMITED	989	Kenya Private Sector Alliance Limited
948	SUPERIOR HOMES (KENYA) LIMITED	990	TEEJAY ESTATES LIMITED
949	Boon Well Limited	991	JAI - HARI SUPERMARKET LIMITED
950	Gokal Beverages (epz) Limited	992	SKANEM INTERLABELS NAIROBI LIMITED
951	HOMECARE ENTERPRISES LIMITED	993	Riscon Kenya Limited
952	LADIES EMPORIUM AND COMPANY	994	G4s Secure Data Solutions Kenya Limited
953	Plast Packaging Industries Limited	995	KASS EM INTERNATIONAL LIMITED
954	Oday Agencies Limited	996	St. Christopher's Holdings Limited
955	NAIROBI INSTITUTE OF BUSINESS STUDIES	997	ENGLISH PRESS LIMITED
956	PETER NJOROGE NGAHU	998	GEORGE GITONGA MURUGARA
957	UNITED FREIGHT LOGISTICS LIMITED	999	RAZCO LIMITED
958	YOUTH DYNAMIX KENYA LIMITED	1000	LAKE OIL LIMITED

1001	TIMOTHY KAGODA BYAKIKA	1043	FLORENSIS KENYA LIMITED
1002	Precious Heights Limited	1044	We Effect
1003	Mitumba Traders Limited	1045	SAHAJANAND ENTERPRISES LIMITED
1004	Jubilee Merchants Ltd	1046	Ushahidi Inc
1005	BOSS FREIGHT	1047	HOMA LIME COMPANY LIMITED
1006	Furaha Mobiles Limited	1048	ADAMS BROWN & CO LTD
1007	AMBOSELI LANDMARK LIMITED	1049	POWERSTAR LIMITED
1008	BLACKWOOD HODGE (KENYA) LIMITED	1050	Uhai Eashri Company Limited
1009	Bettymatt Enterprises Limited	1051	SECURITY GUARDS SERVICES LIMITED
1010	Software Group Ke Limited	1052	THE EAST AFRICAN SEED COMPANY LIMITED
1011	CANDY KENYA LIMITED	1053	EAST AFRICAN ORNITHOLOGICAL SAFARIS
1012	Alkamar Trading Company Limited	1054	HENKEL POLYMER COMPANY LIMITED
1013	DERA CHEMICAL INDUSTRIES (KENYA)	1055	FREIGHT REACH SERVICES LIMITED
1014	FURSYS KENYA LIMITED	1056	Cap Youth Empowerment Instiitute - Kenya
1015	TEHCITY LIMITED	1057	Cavina School Limited
1016	SOLAI MATT STORES LIMITED	1058	COLOURPRINT LIMITED
1017	SWAMI HARDWARE LIMITED	1059	Kang'e Saiti
1018	Coast Calcium Limited	1060	Ngorongo Tea Factory Limited
1019	REFCO FORWARDERS LIMITED	1061	ARMCO (KENYA) LIMITED
1020	Mt Kenya Wholeseller Traders Limited	1062	KENAGRO SUPPLIERS LIMITED
1021	KIPABUNGI LTD	1063	Tiley Communication Limited
1022	Dittman Construction Company Limited	1064	RAPID KATE SERVICES LIMITED
1023	Amee Holdings Limited	1065	THE PARK OFFICE SUITES LIMITED
1024	GIEFCON LIMITED	1066	COMPLAST INDUSTRIES LIMITED
1025	Sheikh Petroleum Inter (k) Limited	1067	KENYA MEDICAL ASSOCIATION
1026	FAVE GASOIL (K) LIMITED	1068	Faith Mwikali Ndiwa
1027	David Kimani Mukuha	1069	Ramji Keshra & Sons Company Ltd
1028	CHEMIGAS LIMITED	1070	Modern Lithographic (kenya) Limited
1029	Mac Service Station	1071	Embassy Of Sweden
1030	Baitany Agro-vet Limited	1072	Wameer Wholesalers & Distributors
1031	R.M FARMS LIMITED	1073	THE KAREN COUNTRY CLUB LIMITED
1032	Kairo Augustine Thuo	1074	BEATRICE BOSIBORI NYABIRA
1033	Kutus Auto Hardware Limited	1075	STEEL PARTNERS LIMITED
1034	MUREMBA SERVICE STATION	1076	JOSPHAT LEONARD MWAURA
1035	INFINITY INDUSTRIAL PARK LIMITED	1077	Philip Collins Ngila Muema
1036	SANTAFE SUPPLIES LIMITED	1078	Cecypo Ltd
1037	Agri Seedco Limited	1079	VANCI ENGINEERING COMPANY LIMITED
1038	HARREE CONSTRUCTION LIMITED	1080	Shah Timber Mart Ltd
1039	CONTEMPORARY ELECTRICALS ENTERPRISES	1081	NATIONWIDE ELECTRICAL INDUSTRIES
1040	Scorpion Pharmacy Busia(k) Limited	1082	Laare Springs (k) Limited
1041	EGIS KENYA LIMITED	1083	CHINA COMMUNICATIONS CONSTRUCTION
1042	Joseph Irungu Kariuki	1084	IDEATE TECHNOLOGIES KENYA LIMITED

1085	CAR & GENERAL (KENYA) LIMITED	1127	WINCHESTER FARM LIMITED
1086	SEA SUBMARINE COMMUNICATIONS LIMITED	1128	WARIDI LTD
1087	MINI CABS & TOURS COMPANY LIMITED	1129	PENTA TANCOS LIMITED
1088	Z. BOSKOVIC AIR CHARTERS LIMITED	1130	PARK LANE PLAZA LIMITED
1089	SIAN EXPORT KENYA LIMITED	1131	OI Pejeta Ranching Limited
1090	SENTRIM KENYA LIMITED	1132	NARCOL ALUMINIUM ROLLING MILLS LIMITED
1091	PROGRESSIVE INDUSTRIES LIMITED	1133	Mavji Construction Company Limited
1092	Ziyungi Limited	1134	MEHTA ELECTRICALS LIMITED
1093	RILEY SERVICES LIMITED	1135	DHANJAL INVESTMENTS LIMITED
1094	Skylark Construction Limited	1136	GENERAL AUTOMOBILE CORPORATION
1095	MADA HOLDINGS LIMITED	1137	CREST SECURITY SERVICES LIMITED
1096	Kasarani Sports View Hotel Limited	1138	Relcon Power Systems Limited
1097	APOLLO TOURS AND TRAVEL LIMITED	1139	SWAN CARRIERS LIMITED
1098	SOMAK TRAVEL LIMITED	1140	AMALO COMPANY LIMITED
1099	KENYA CREDIT TRADERS LIMITED	1141	Meru Central Coffee Co Operative Union
1100	Fides Kenya Limited	1142	SANGYUG ENTERPRISES LIMITED
1101	TREADSETTERS TYRES LIMITED	1143	Africa Development Solutions
1102	LAXMI BOOKSELLERS AND STATIONERS	1144	Evans Monari
1103	Promasidor (kenya) Limited	1145	Makupa Chemists Limited
1104	WARREN ENTERPRISES LIMITED	1146	CROSSAIR LIMITED
1105	Universal Engineering Systems Limited	1147	SAVANI'S BOOK CENTRE LIMITED
1106	MAHESH AND TIRTH CONSTRUCTION	1148	WAKENYA PAMOJA SAVINGS AND CREDIT
1107	FIT TIGHT FASTENERS LIMITED	1149	WUYI DECORATION ENGINEERING (K) CO.
1108	CLIQUE LIMITED	1150	JENNT AFRICA LIMITED
1109	Premier Academy Charitable Trust	1151	PYRAMID PACKAGING LIMITED
1110	SOFTWARE TECHNOLOGIES LIMITED	1152	MAISHA FLOUR MILLS LIMITED
1111	INSTITUTE OF ADVANCED TECHNOLOGY	1153	KIRIKA POULTRY FARM LIMITED
1112	Pan African Syndicate (nairobi) Limited	1154	ONFON MEDIA LIMITED
1113	CET INDUSTRIAL LIMITED	1155	SHINY INVESTMENTS LIMITED
1114	THE HERON HOTEL LIMITED	1156	TRAVEL SHOPPE COMPANY LIMITED
1115	RAMCO HARDWARE LIMITED	1157	JIHAN FREIGHTERS LIMITED
1116	Githunguri Distributors And Wholesalers	1158	GOLDEN TULIP FARMS LIMITED
1117	Kabete Dairy Farmers Ltd.	1159	Catex Energy Limited
1118	Kenya Tents Limited	1160	Limuru Beer Distributors Limited
1119	ARPRIM CONSULTANTS	1161	MILLY FRUITS PROCESSORS LIMITED
1120	FRIENDSHIP CONTAINER MANUFACTURERS	1162	Kenya Ecumenical Church Loan Fund
1121	COLOUR PACKAGING LIMITED	1163	EMU-INYA ENTERPRISES LIMITED
1122	ARAHUKA AGENCIES LIMITED	1164	Pirbhai Enterprises
1123	MULTI PACKAGING LIMITED	1165	Chania Feeds Manufacturers Limited
1124	BHARAT RAMJI MANJI	1166	UNITED ENGINEERING SUPPLIES LIMITED
1125	HUSSEIN BUILDERS LIMITED	1167	THE LEWA WILDLIFE CONSERVANCY LIMITED
1126	TRIAD ARCHITECTS LIMITED	1168	SYMPHONY TECHNOLOGIES LIMITED

1169	SHAH JAYANTILAL JIVRAJ MEPA	1211	Filmstudios (E.p.z) Limited
1170	Azam Pay Tv Ltd	1212	Xpedia Management Limited
1171	WESTCON AFRICA (KENYA) LIMITED	1213	RAJESH KUMAR KESHAVLAL SHAH
1172	VALUE PAK FOODS LIMITED	1214	AQUVA AGENCIES LIMITED
1173	PARAPET LIMITED	1215	Hanse International Kenya Limited
1174	ERETO BOOKSHOP LIMITED	1216	ASHUR AHMED TRANSPORTERS LIMITED
1175	WILKEN AFSAT KENYA LIMITED	1217	KENYA KAZI LIMITED
1176	Anmol Drapers Limited	1218	LA WARIDI DEVELOPERS LIMITED
1177	AAR CREDIT SERVICES LIMITED	1219	KITHIMANI AGROVET LIMITED
1178	Suntan Limited	1220	TELEMON COMMUNICATIONS & SUPPLIES
1179	REAL PEOPLE KENYA LIMITED	1221	DUKA MOJA TRADERS
1180	MAJI MAZURI FLOWERS LIMITED	1222	Armaan Limited
1181	ARNE GUNNAR ERIKSSON	1223	ROSE HARDWARE LIMITED
1182	SOUTH AFRICAN AIRWAYS (PROPRIETARY)	1224	Cosmopolitan Savings And Credit
1183	Pioneer Feeds Limited	1225	PETROCITY ENERGY (K) LIMITED
1184	Techbiz Limited	1226	MAGIC GENERAL CONTRACTORS LIMITED
1185	SUNBIRD BUSINESS SERVICES KENYA LIMITED	1227	NORKAN INVESTMENTS LIMITED
1186	Kria Developers Limited	1228	SAI RAJ LIMITED
1187	RAPRA LIMITED	1229	NAKU CO-OPERATIVE SACCO LTD
1188	PRD RIGS KENYA LIMITED	1230	Intersos Kenya
1189	Pan African Film Distributors E.a.limited	1231	Nakuru Rahisi Wholesalers
1190	GLOBAL HARDWARE LIMITED	1232	JIANGXI WATER & HYDROPOWER
1191	KRISHNA PHARMACY LIMITED	1233	MVITA SERVICE STATION LIMITED
1192	KEN MATCH (E.A) LIMITED	1234	Canon Motors Limited
1193	Lino Stationers (africa) Limited	1235	AFRICA PVC INDUSTRIES LIMITED
1194	Magellan Logistics Kenya Limited	1236	E-PLUS LIMITED
1195	SOUTHERN SUN HOTELS KENYA LIMITED	1237	Pandya Trading Company
1196	I SPY AFRICA LIMITED	1238	NOV KENYA LIMITED
1197	LEESTAR SUPERMARKET LIMITED	1239	Cheil Kenya Limited
1198	Mona Kishor Bhagwanji Pattani	1240	PETRONAS (K) LIMITED
1199	Tex Palace Limited	1241	TATA PROJECTS LIMITED
1200	Mimax Stationers Limited	1242	Mumias Sugar Company Ltd Staff Retirement
1201	NAJHAM TRADING COMPANY LIMITED	1243	Indo-african Tea Company (kenya) Limited
1202	NEL ENTERPRISES LIMITED	1244	MIDO LIMITED
1203	Evergreen Crops Limited	1245	AGRIFLORA KENYA LIMITED
1204	Crimson Multimedia Limited	1246	JUMBO NORTH (EA) LIMITED
1205	Hyundai East African Holdings Limited	1247	ALSAA INVESTMENTS LIMITED
1206	ENGINEERING SUPPLIES LIMITED	1248	Hudson Ponyoko Lusiji
1207	COCORICO INVESTMENT LIMITED	1249	STATRA TECHNOLOGIES LIMITED
1208	FRONTIER HAULAGE & CONSTRUCTION	1250	NAHODHA TELECOMMUNICATION COMPANY
1209	MAISHA PACKAGING COMPANY LIMITED	1251	City General Stores Limited
1210	Osho Grain Millers Limited	1252	IDEAL MANUFACTURING COMPANY LIMITED

1253	JUST HOMES LIMITED	1295	NOORDIN ESMAIL ADAMALI
1254	Postal Corporation Of Kenya Staff Pension	1296	Kantilal Lalji Bhimji Sanghani
1255	BHOGAL'S GARAGE LIMITED	1297	Rajesh Dharamshi D Shah
1256	Gwa Gitau Wa Mali Enterprises	1298	Mehraz Ehsani
1257	Pearly Waters Limited	1299	Mansukhalal Jiuraj Mepa Shah
1258	African Liason And Consultant Services	1300	DANIEL KIBUKA GIKONYO
1259	FLORA OLA LIMITED	1301	Lalji Bhimji K Sanghani
1260	MURIU MUNGAI & CO	1302	NAUSHAD NOORALI MERALI
1261	MULTIPLE ICD (KENYA) LIMITED	1303	Patel Balooobhai
1262	HUIHUA YUANDONG INTERNATIONAL	1304	AMERJEET SINGH VIRDEE
1263	SANABIL AGENCIES COMPANY LIMITED	1305	ATUL PARMAR
1264	RAVINE DEVELOPMENT LIMITED	1306	Maini Vijai Kanwle Dr
1265	REDHOUSE MEDIA LIMITED	1307	Abdulahakim Abeid Khamis
1266	JOP ENTERPRISES LIMITED	1308	Shital Kumar Rachinpal Sing Bhandari
1267	Sotik Central Stores Limited	1309	Andrew Ndegwa
1268	TOT COMPANY LIMITED	1310	Karangaita Kanyenje Gakombe
1269	WORLD POLES LIMITED	1311	Duncan Oduor Otieno
1270	OUERDRIVE CONSULTANTS LIMITED	1312	Diana Claire Jacobson Patel
1271	GREBE ENTERPRISES LIMITED	1313	ONKAR SINGH RAI
1272	KHS EAST AFRICA LIMITED	1314	R & R Plastic Limited
1273	Bachulal Vithaldas & Sons	1315	BAC/GKA JV COMPANY LIMITED
1274	Europet Limited	1316	Hyperteck Electrical Services Limited
1275	Bobby Salwan	1317	GOROFANI ACCESSORIES
1276	UKOMBOZI HOLDINGS LIMITED	1318	P.J DAVE FLORA LIMITED
1277	Gatkom Kenya Limited	1319	KILIMANI GREENGROCERS AND SUNDRIES
1278	XJ INTERNATIONAL ENGINEERING	1320	Maroo Polymers Limited
1279	ONE GAS LIMITED	1321	SHAMAS MOTOR PARTS LIMITED
1280	CHALLENGE ENGINEERING WORKS LIMITED	1322	Diplack Kenya Limited
1281	AMMAH SERVICE STATION LIMITED	1323	TRADEWINDS AVIATION SERVICES LIMITED
1282	HOME CHOICE INVESTMENTS	1324	GAMEWATCHERS SAFARIS LIMITED
1283	Sondhi Trading Limited	1325	Orchards Communications Limited
1284	BABUBHAI CONSTRUCTION LIMITED	1326	Kolma Industries Limited
1285	Ahmed Mahat Kuno	1327	HIGHRISE COMMODITIES LIMITED
1286	P.c.e.a Kikuyu Hospital	1328	SENSATIONS LIMITED
1287	TRINITY PETROLEUM LIMITED	1329	ONEKI COMPANY LIMITED
1288	Inchcape Shipping Services Kenya Limited	1330	NYANDARUA LAIKIPIA GENERAL
1289	FLEMINGO IINTERNATIONALIMITED	1331	OLIJ KENYA PROPAGATION LIMITED
1290	USHWIN DWARKA KHANNA	1332	LOGISTIC SOLUTIONS LIMITED
1291	COFFEY INTERNATIONAL DEVELOPMENT	1333	LOLOMARIK LIMITED
1292	Ovidian Advertising & Design Limited	1334	Catalyst Travels Limited
1293	CITYWALK LIMITED	1335	MUMIFLORA LIMITED
1294	NAVINKUMAR LAKHAMSHI SAULA	1336	TANDU ALARMS SYSTEMS LIMITED

1337	Tenwek Hospital	1379	Jaramogi Oginga Odinga Teaching And
1338	JUHUDI KILIMO COMPANY LIMITED	1380	WILDREK SAFARIS LIMITED
1339	Samuel Muthui Maina	1381	Sda Church South Kenya Conference
1340	NIRMA HOLDINGS LIMITED	1382	Laxmanbhai Group Limited
1341	KIPSIGIS HIGHLANDS MULTIPURPOSE CO-	1383	Kenneth Hamish Keith
1342	KARORI KAMAU	1384	DOVER ENERGY (KENYA) LIMITED
1343	ENALA KENYA LIMITED	1385	JAMES NJENGA MBURU KAMAU
1344	Green Energy Limited	1386	ATTIC TOURS AND TRAVEL LIMITED
1345	Kile Development Limited	1387	TAMBUZI LIMITED
1346	BEDI INVESTMENTS LIMITED	1388	Sunny Processors Limited
1347	Benard Cheruiyot Langat	1389	ALEPP KENYA LIMITED
1348	Nasserpuria Memon Jamat	1390	LAXCON HARDWARE AND SPARES LIMITED
1349	PHARMART CHEMIST LIMITED	1391	B.C. PATEL AND COMPANY
1350	Sea Harvest(kenya) Limited	1392	RUGI FCS. LTD
1351	KENS METAL INDUSTRIES LIMITED	1393	EZZI TRADERS LIMITED
1352	MOAK EAST AFRICA LIMITED	1394	Pctl Automation Limited
1353	Cytonn Investment Partners Five Llp	1395	EQUITORIAL OILS LIMITED
1354	HARI OM HARDWARE LIMITED	1396	Shitul Mansukh Shah
1355	Entertainer Trucks Company Limited	1397	K.p Investments
1356	NYATI AUTO PARTS LTD	1398	Ips Power Investment Limited
1357	Yatin Limited	1399	RACHEL GATHONI GOTA
1358	KENFREIGHT (EA) LTD	1400	Allterrain Services Kenya Limited
1359	UFANISI FREIGHTERS K LTD	1401	KINGS CANDY LIMITED
1360	Igsar Group Kenya Limited	1402	CHINA JIANGSU INTERNATIONAL ECONOMIC-
1361	Jochemus Johannes Prinsloo	1403	Norwegian Church Aid
1362	Egerton University Retirement Benefits	1404	LIVE AD LIMITED
1363	METAL STORES LIMITED	1405	Taranglata Shah
1364	POLYSYNTHETICS EASTERN AFRICA LIMITED	1406	PRESHAMA FEEDS LIMITED
1365	DENNIS ALUANGA	1407	MJ GROUP LIMITED
1366	NAKED WILDERNESS AFRIKA LIMITED	1408	BANEFAM LIMITED
1367	Mohamed Zahir Ud Din Ahmad Malik	1409	Shree Ganesh Fruits And Vegetables Limited
1368	Quill International Limited	1410	KAMAL SHAILESHBHAI SHAH
1369	JUJA PULP AND PAPER LIMITED	1411	Julius Wako
1370	OLIVE TREE INVESTMENTS LIMITED	1412	PROTEA CHEMICALS KENYA LIMITED
1371	Paul Crispin Mackenzie	1413	JOHN ALAN STALEY
1372	MARIDADI TEXTILE LIMITED	1414	Tsavo Autopoint Limited
1373	Kenya Assemblies Of God (icc)	1415	MINOLTA LIMITED
1374	Toucan Properties Limited	1416	OGOLA OKELLO & COMPANY ADVOCATES
1375	World Widfund For Nature Kenya(WWF-	1417	ELECTRO SYSTEMS LIMITED
1376	AGROSOLUTIONS LIMITED	1418	JAMAA SUPERMARKET LIMITED
1377	DHONI EMPORIUM	1419	Bikash Carriers Limited
1378	FAMIAR GENERATING SYSTEMS LIMITED	1420	KINGSWAY AUTOWATCH LIMITED

1421	SUNING HARDWARE LIMITED	1463	Dial Up Communications Limited
1422	SAI CONSULTING ENGINEERS PRIVATE	1464	Kisumu Medical And Educational Trust
1423	Ensing Autos Limited	1465	The Inst Of The Daughters Of St Paul Reg
1424	Ngooni Supermarkets Limited	1466	Mahavir Agencies Limited
1425	Shivalik Enterprises Limited	1467	ATLAS PETROLEUM LIMITED
1426	MAX GAS AND PETROLEUM COMPANY	1468	Michael Francesco Murphy
1427	RAMI'S PROPERTIES LIMITED	1469	PYRAMID BUILDERS LIMITED
1428	AFRICA POLYSACK LIMITED	1470	NOOR ENERGY LIMITED
1429	Desbro Engineering Limited	1471	Moi Educational Centre Limited
1430	P T A Reinsurance Company (zep Rep)	1472	KABARAK (1975) LIMITED
1431	Marvel Five Investments Limited	1473	Tecoma Limited
1432	Christopher Michael Burrell	1474	LOCHAB BROS LIMITED
1433	EPPIC ENTERPRISES LIMITED	1475	Northern Rangelands Company Limited
1434	ACUMEN FUND INC	1476	Jomo Kenyatta University Of Agri & Tech
1435	John Muraguri Waibochi	1477	IRON ART LIMITED
1436	AUSHAANAIR LIMITED	1478	BAMBURI BEACH HOTEL LIMITED
1437	GORDON COURT LIMITED	1479	Shake Distributors Limited
1438	Metro Water Services Limited	1480	Angela Mercy Mwendu Waki
1439	Sean Omondi Odinga	1481	Centre For African Family Studies
1440	BONFIRE ADVENTURES AND EVENTS LIMITED	1482	Luciana Holdings Limited
1441	Bharat Kumar K J Thakrar	1483	MIDAX PETROLEUM LIMITED
1442	VAPCO CONSTRUCTION COMPANY LIMITED	1484	PETER MBUTHIA GACHUHI
1443	Finsbury Trading Limited	1485	Moi University - Eldoret West Campus
1444	KENYA PREMIER LEAGUE LIMITED	1486	BIMAS KENYA LIMITED
1445	KULAL INTERNATIONAL LIMITED	1487	GOLD CROWN FOODS (EPZ) LIMITED
1446	Suzan Duty Free	1488	Maruti Express Limited
1447	Kenya Young Men's Christian Association	1489	Samburu Caltex Service Station Limited
1448	International Peace Building Alliance	1490	DM CONCRETE (K) LIMITED
1449	SCI KOIMBURI TUCKER & COMPANY	1491	Adamji Multi Supplies Limited
1450	Patrick Nthiga Mvungu	1492	NORAH MBITHE MUTUKU
1451	Rtc Truckers Limited	1493	Sarah Wanjiku Kiarie
1452	Tex Trading Limited	1494	Sanghani Jadvu Bhimji Khimji
1453	Bachi Hiten Kumar Raja	1495	Motonguvu East Africa Limited
1454	China Fushun Number One Building	1496	CHARTWELL HOLDINGS LIMITED
1455	AVTAR SINGH SURI	1497	Anthony Guchu Njenga
1456	Pioneer Hi-bred Kenya Limited	1498	LAVINGTON GREEN SERVICE STATION
1457	GRACIOUS GENERAL SUPPLIES LIMITED	1499	CLYDE MOTORS COMPANY LIMITED
1458	BUDGET SHOES LIMITED	1500	LEYTON PROPERTIES LIMITED
1459	MWANZO MPYA TRADING COMPANY LIMITED	1501	Tangy Limited
1460	Jey Fine Wines Company Limited	1502	Makao Holdings Limited
1461	Kisimani Enclave Limited	1503	DALY & INAMDAR ADVOCATES
1462	NEW EXCHANGE WHOLESALERS LIMITED	1504	Colur International Ltd

1505	STANSTUD MOTORS LIMITED	1547	BOSTONE INVESTMENT LIMITED
1506	Kings The Distinction Limited	1548	ALBERT KIPKEMOI SIGEI
1507	Sheikh Fazal Ilahi Noordin Charitable Trust	1549	CATHERINE WANGUI MBOGO
1508	ULTRA EQUIPMENT LIMITED	1550	Garden Real Estate Development Limited
1509	KENTOP HARDWARE AND TRADERS LIMITED	1551	VALLABHBHAI DAHYABHAI PATEL
1510	ESSENTIAL DRUGS LIMITED	1552	DHIMAL AMRITLAL SHAH
1511	PAVES VETAGRO LIMITED	1553	ABDUL KADER MOHAMED ISHAK & CO.
1512	ALMAR CONTAINERS (EAST AFRICA) LIMITED	1554	Brinks Security Services
1513	WONDERNUT INTERNATIONAL (EPZ) LIMITED	1555	Island Distributors
1514	COTTS TRAVELS & TOURS LIMITED	1556	Mark Adrian Glen
1515	Limuru Town Service Station	1557	Kanda Petrol Station Limited
1516	NEW BRIGHT STAR SERVICE STATION	1558	VICTORY TRADING COMPANY LIMITED
1517	Jalaram Merchandise Limited	1559	Taita Taveta Distributors Ltd
1518	Scripture Mission East Africa	1560	Donald Benedict Kipkorir
1519	AQUAPLAST LIMITED	1561	LEGEND POWER SYSTEMS LIMITED
1520	Cosima Apeles Apondi Omondi	1562	Malik Boeki Company Limited
1521	WARREN CONCRETE LIMITED	1563	CONCORDE SERVICE STATION LIMITED
1522	Jimmy Wanjigi	1564	MEDIA COMPETE EAST AFRICA LIMITED
1523	Terre Des Hommes Foundation	1565	Diocese Of Nyeri Trustees
1524	NORFOLK TOWERS LIMITED	1566	Shree Hari Kenya Limited
1525	TARUN B SHAH	1567	POLO INDUSTRIES LIMITED
1526	Punchlines Limited	1568	MONSTER ENERGY EUROPE LIMITED
1527	SIANA TRADING COMPANY LIMITED	1569	American Refugee Committee
1528	Hansels Ltd	1570	Medisel (mombasa) Limited
1529	DANKA AFRICA (K) LIMITED	1571	R. WORLD ENTERPRISES LIMITED
1530	CAPTON ENTERPRISES	1572	KISIMA REAL ESTATE LIMITED
1531	Alfoss Energy Limited	1573	AKAMBA TIMBER & HARDWARES LIMITED
1532	MOYO IMPEX LIMITED	1574	Bismak Oil (k) Limited
1533	Kengrow Limited	1575	T.m. Construction Limited
1534	BLAY ENERGY LIMITED	1576	Vishram Devji Pondolia
1535	JAMES NJUGUNA MWANGI	1577	SOWECO PAINTS LIMITED
1536	LUNGA LUNGA PETROLEUM COMPANY	1578	All Africa Conference Of Churches
1537	Josemo Distributors Kenya	1579	SKYTANKING (K) LIMITED
1538	SILVER LIMITED	1580	ARYAN LIMITED
1539	NAIVASHA GENERAL MASTERS DISTRIBUTORS	1581	Soloh Worldwide Inter - Enterprises Limited
1540	PUNJA PARBAT GUDKA	1582	Action Against Hunger Usa
1541	NAIROBI JAFFERY ACADEMY	1583	David Munyae Distributors Company Limited
1542	PARK VIEW SHOPPING ARCADE LIMITED	1584	AQUA PLUMBING COMPANY LIMITED
1543	Aua Industria Limited	1585	DISEL POWER COMPANY LIMITED
1544	MODERN CASEMENTS LIMITED	1586	Mazop Enterprises Limited
1545	ECO-ENERGY EAST AFRICA LIMITED	1587	TRUST FEEDS LIMITED
1546	MARTIN JAMES EVANS	1588	I&M REALTY LIMITED

1589	Action Africa Help - International (aah I)	1631	PAINTS & HARDWARE SUPERMARKET LIMITED
1590	Lions Sight First Eye Hospital	1632	Soroya Investments Limited
1591	BELLCO SRI LIMITED	1633	Flamex Petroleum Limited
1592	Sommet Property Development Limited	1634	Undugu Society Of Kenya Registered
1593	The Jubilee Insurance Personal Pension Plan	1635	KIPSIGIS TERMINUS SERVICES LIMITED
1594	NAJMI SUPPLIERS LIMITED	1636	Association Of Kenya Insurers
1595	AFTAH PETROLEUM (K) LIMITED	1637	SMART DRIVE LIMITED
1596	AUTO MOTIVE KENYA LIMITED	1638	Steven Robert Beck
1597	BAIBAIYET MERCHANDISE LIMITED	1639	Dinesh Bachulal Vithaldas
1598	KAMI LIMITED	1640	TWIGA CONTRACTS LIMITED
1599	CHARLES NJOGU LOFTY	1641	KENAFRIC MANUFACTURING LIMITED
1600	Kema Ea Limited	1642	KAVAMA LIMITED
1601	JALNA STORES LIMITED	1643	OL'KALOU DAIRY LIMITED
1602	RABOBANK NEDERLAND	1644	Icea Money Market Fund
1603	ARCON WORKS LIMITED	1645	MAYFAIR BANK LIMITED
1604	RAFFIA BAGS(EAST AFRICA)LIMITED	1646	HORIZONS GROUP LIMITED
1605	SURYA DEVELOPMENT LIMITED	1647	Kenya Wildlife Service Staff Retirement
1606	Pharmaceutical Manufacturing Company	1648	Jubilee And Rafiki Hardware Limited
1607	COAST INDUSTRIAL AND SAFETY SUPPLIES	1649	PACKAGING MASTERS LIMITED
1608	City Registrars Limited	1650	EDUCATE YOURSELF LIMITED
1609	FLAMCO LIMITED	1651	JOYMA INVESTMENTS LIMITED
1610	THIKA WAX WORKS LIMITED	1652	Esther Waithera Kinyenje
1611	GLOBALTEA & COMMODITIES (KENYA)	1653	TURNPO LIMITED
1612	Chebaibai Traders Limited	1654	Mumias Distributors Limited
1613	ANNE WANJUGU MWANGI	1655	HOME AFRIKA COMMUNITIES LIMITED
1614	PEAK TWENTY FOUR INVESTMENT COMPANY	1656	Delco Traders Limited
1615	RAVAL NARENDRA RAMESHCHANDRA	1657	Kobcom Petroleum Limited
1616	VIMAL BHIMJI SHAH	1658	Ginger Ink Films Epz Limited
1617	NUCLEUR INVESTMENTS LIMITED	1659	Skylinetowers Investments Inc
1618	PETER PATRICK CIERA NDEGWA	1660	James Ngatia Muguivi
1619	MT KENYA KARUE BEVERAGES LIMITED	1661	LOGISTICS THREE SIX FIVE LIMITED
1620	PROPACK (KENYA) LIMITED	1662	Kapari Limited
1621	WEST PARK PROPERTIES LIMITED	1663	Jomanjemuki Merit Company Limited
1622	Merali Dewji & Sons Limited	1664	PARASH DEVCHAND KHIMASIA
1623	KENAFRIC PROPERTIES LIMITED	1665	Jubilee Feed Industries Limited
1624	LONGONOT AGENCIES LIMITED	1666	DELL EMERGING MARKETS (EMEA) LIMITED
1625	Jyoti Structures Kenya Limited	1667	S.p.v. Sram Co.
1626	Association For The Physically Disabled Of	1668	Njowambu K Limited
1627	Madawa Pharmaceutical Limited	1669	Research, Care And Training Programme
1628	Farm Implements & Motor Spares Limited	1670	GLOBUS TOURS AND TRAVEL LIMITED
1629	SANIFA TRADERS COMPANY LIMITED	1671	KWETU SAVINGS AND CREDIT COOPERATIVE
1630	SAVICHEM AFRICA LIMITED	1672	Hirji Khimji Bhimji Seyani

1673	SMP CAPITAL LIMITED	1715	Kapsere Supermarket Company Limited
1674	Komaza Kenya	1716	LANDMARK PLAZA (2004) LIMITED
1675	APT COMMODITIES LIMITED	1717	AUCMA DIGITAL TECHNOLOGY AFRICA
1676	Coseke Kenya Limited	1718	EAST AFRICAN DEVELOPMENT ENGINEERING
1677	Oxfam Novib	1719	AFRICAN MARINE AND GENERAL
1678	BINGWA DISTRIBUTORS LIMITED	1720	Den Oil Kenya Limited
1679	Jatin And Others	1721	TWIGA CAR HIRE & TOURS LIMITED
1680	SPARTAN RELIEF EPZ LIMITED	1722	Biomedica Laboratories Limited
1681	BINI WHOLESALERS	1723	Dandora Millers Limited
1682	Quest Works Limited	1724	PENTAIR KENYA LIMITED
1683	Reenah (k) Limited	1725	Terrain Services (kenya) Limited
1684	NEW GATITU SERVICE STATION (1977)	1726	MUKI FCS LTD.
1685	JOHN KINUTHIA MAKUMI	1727	Ramji Devji Vekaria
1686	NEW SKY AFRICA LIMITED	1728	Kiambaa Dairy Farmers Cooperative Society
1687	Mayur Kumar Chunilal	1729	EAST AFRICA CARGO LOGISTICS LIMITED
1688	HALLEL LIMITED	1730	SURGILINKS LIMITED
1689	INTERNATIONAL TRAINING AND EDUCATION	1731	Merck Healthcare And Life Science Limited
1690	Sintel Security Print Solutions Limited	1732	BRILLIANT GARMENTS (EPZ) LIMITED
1691	GULF BADR GROUP (KENYA) LIMITED	1733	Green Belt Warehouse Limited
1692	Equity Investment Bank Collective Investment	1734	James Kamanja Muthui
1693	ORIOM HARDWARE AND RENOVATORS	1735	MINIMAX ENTERPRISES LIMITED
1694	Umoja Sons	1736	Goodwill Wine & Spirit Limited
1695	Bykeen Enterprises And Hardware Limited	1737	Elephant Electrical And Hardware Company
1696	NIAZ ENGINEERING ENTERPRISES LIMITED	1738	Jowamb Hardware & Paints Limited
1697	Kipmatt Limited	1739	Total Kenya Limited Staff Retirement Benefits
1698	Nova Group Limited	1740	Raghib Enterprises
1699	SOUTHERN SHIPPING SERVICES LIMITED	1741	KENYA HIGHLAND SEED COMPANY LIMITED
1700	Shailesh Ramniklal Mehta	1742	ITOCHU CORPORATION
1701	Farmtrac Kenya Limited	1743	Ganeshay Distributors Limited
1702	PHILIPS MEDICAL SYSTEMS NEDERLAND B.V	1744	Endmor Steel Millers Limited
1703	Paul's Bakery & Confectionery Limited	1745	Habahaba Travel Services Limited
1704	Shrink Pack Limited	1746	ANIMET LIMITED
1705	ASHWINI BHANDARI	1747	SIANA AGROSUPPLIES LIMITED
1706	TRIDENT PLUMBERS LIMITED	1748	SAMEER BUSINESS PARK LIMITED
1707	Cemex Holdings Limited	1749	Eagle Hardware Distributors Limited
1708	MUGUNA ANDU WHOLESALER LIMITED	1750	Central Bank Of Kenya Staff Pension Scheme
1709	SYNTAX MOBILE TECHNOLOGIES LIMITED	1751	Kipsinende Farms Limited
1710	SANY HEAVY INDUSTRIES CO. (E.A) LIMITED	1752	MIQAT TYRE RETREADS LIMITED
1711	MAASAI FLOWERS LIMITED	1753	Kenya Bureau Of Standards Staff Retirement
1712	Richard Githinji Njoroge	1754	HELIX LIMITED
1713	Adventist University Of Africa	1755	INFRAENERGY SERVICES LIMITED
1714	DEXIANG PROPERTY CO. LIMITED	1756	Karims Hardware And Cycle Mart Limited

1757	KARSHAH LIMITED	1799	PAVAN AUTO HARDWARE LIMITED
1758	SOVEREIGN TRUST LIMITED	1800	Aruna Maheshi Chudasama
1759	MASAKU BEST SERVICE STATION LIMITED	1801	HASSANALLY KASSAM
1760	TAJ VENTURES LIMITED	1802	Skyman Fuels Limited
1761	CHARLES KYALO MUKITI	1803	MUCHARAGE ENTERPRISES (KENYA) LIMITED
1762	Jesuit Fathers Registered Trustees	1804	GASCOM PETROLEUM LIMITED
1763	Practical Action	1805	PAMELLA ALFREDA AWUOR OBURU
1764	CAPTAIN MOTORCYCLE MANUFACTURING	1806	Eastleigh Pharmaceutical Company Limited
1765	ROCK PLANT KENYA LIMITED	1807	JONKA ELECTRICAL SUPPLIES LIMITED
1766	BRANDON PROPERTIES LIMITED	1808	Springtech (k) Limited
1767	EVERETT AVIATION (CHARTER) LIMITED	1809	GIS WESTERN LIMITED
1768	Arvindkumar Maganlal Tailor	1810	ALAN DICK COMPANY (EAST AFRICA)
1769	PETROCAM KENYA LIMITED	1811	DEFENCE FORCES CANTEEN ORGANIZATION
1770	MILELE FEEDS LIMITED	1812	Parklands Sport Club
1771	SIGMA MANUFACTURING COMPANY LIMITED	1813	Terik Investments Company Limited
1772	SOKO NDOGO LIMITED	1814	Weson Investment Limited
1773	Kenyatta University Staff Retirement Benefits	1815	SELECT MANAGEMENT SERVICES LIMITED
1774	SAMUEL NGUGI WAINAINA	1816	Gakuyo Real Estate Limited
1775	City Link Pharma Limited	1817	Kassim Washiali Enterprises
1776	Kemta Manufacturers Limited	1818	REGISTERED TRUSTEES OF THE MUA TRUST
1777	COUNTY SUPERMARKETS COMPANY LIMITED	1819	Active Wear Limited
1778	ASA LIMITED	1820	Elle Kenya Limited
1779	KIWAKA GENERAL MERCHANTS LIMITED	1821	Load Trailers (ea) Limited
1780	VETERINARIANS WITHOUT BORDERS (VSF	1822	MAS TANNERY LIMITED
1781	Sardia International Company Limited	1823	STAMET PRODUCTS (KENYA) LIMITED
1782	Daniel Wanjau Muriu	1824	Matumbawe Investment Limited
1783	Pewah Limited	1825	Bambrah Amrit Kaur
1784	PRADIP ENTERPRISES (E.A) LIMITED	1826	Desire Wholesaler Limited
1785	ZUCCHINI GREENGROCERS LIMITED	1827	ILADE OIL COMPANY LIMITED
1786	NYAHURURU HARDWARE STORE	1828	The Motor Boutique Limited
1787	Oliver Merrick Fowler	1829	Moi High School - Kabarak
1788	KLASS TRAVEL AND TOURS LIMITED	1830	FORWARD SAVINGS AND CREDIT CO-
1789	Medina Pharmacy Limited	1831	Alexandra Kontos
1790	HARI OUM AUTOSPARES LIMITED	1832	MANIX LIMITED
1791	TECH PITCH LIMITED	1833	Long Yun Garments Kenya (epz) Limited
1792	MUSONI KENYA LIMITED	1834	Mars Security Guards Limited
1793	MICHAEL KING'ORI MACHARIA	1835	Mufaddal Glass Distributors Limited
1794	NOBLE AGENCIES LIMITED	1836	FAIRMART SUPERMARKET
1795	GRAINERGY (K) LIMITED	1837	DOANIC ENTERPRISES LIMITED
1796	SHIFA CHEM LIMITED	1838	Vishwa Developers Limited
1797	ROTTCHER ESTATES LIMITED	1839	Mukurweini Wakulima Dairy Limited
1798	Rift Valley Roses Kenya Limited	1840	Summit Textiles (e.a.) Limited

1841	Rose Bud Enterprises Limited	1883	R.m. Patel And Partners Limited
1842	PETER KAHARA MUNGA	1884	Manilal Premchand Chandaria
1843	RAMESH GOLPALJI MORARJI MANEK	1885	UNION LOGISTICS LIMITED
1844	Peter Muhiu Mwangi	1886	CHAKA BOOKSHOP
1845	GATOKA LIMITED	1887	Bedrock Holdings
1846	Labh Hardware Limited	1888	SUMMIT FIBRES LIMITED
1847	WALL MART SUPERMARKET	1889	Cytonn Investment Partners Eleven Llp
1848	WINTECHS MERCHANTS LIMITED	1890	The Rockefeller Foundation
1849	MANTRA MARKETING AND TRAVEL LIMITED	1891	AMAR SINGH THETHY
1850	QUINTILES EAST AFRICA LIMITED	1892	Shamas Euro Parts Limited
1851	Actis Africa Limited	1893	Nancy Mweru Muhoya
1852	TEITA DISTRIBUTORS LIMITED	1894	NIPSUR HARDWARE LIMITED
1853	National Security Intelligence Service Staff	1895	CHINA RAILWAY DESIGN CORPORATION
1854	AFRICAN TOUCH SAFARIS LIMITED	1896	WEST MOUNT INVESTMENTS LIMITED
1855	Mohamed Alim Ahmad Malik	1897	RUDUFU LIMITED
1856	Guy Spencer Elms	1898	ALLOY STEEL CASTINGS LIMITED
1857	Pritesh Dinesh Unadkat	1899	FRANCIS NDIRANGU KAMAU
1858	INSTALACIONES INABENSA, S.A.	1900	Kaka Simba Wholesalers Limited
1859	Fh Association	1901	Narendra Kumar Dahyabhai Patel
1860	STATION SQUARE INVESTMENTS LIMITED	1902	TRILAND DEVELOPMENT COMPANY LIMITED
1861	SHREEJI SERVICE STATION	1903	Merica Services Station (k) Limited
1862	Electrogen Technologies (international)	1904	SUMITOMO CORPORATION LIMITED
1863	GEMS SKILLS (KENYA) LIMITED	1905	China Railway No.10 Engineering Group Co.
1864	RADIANTS COATINGS AND INKS LIMITED	1906	Winners Chapel International
1865	YUAN DA AFRICA TOURS AND TRAVEL	1907	MS OIL LIMITED
1866	Voluntary Service Overseas	1908	CAPRICORN LIMITED
1867	WEST INDIAN OCEAN CABLE COMPNAY	1909	KARATINA EMPORIUM LIMITED
1868	The Khoja Shia Ithna Asheri Jamat Trust	1910	Mahesh Panju Shanmugam
1869	Mesora Distributors Limited	1911	DELUXE TRADING COMPANY LIMITED
1870	HEET ENTERPRISES LIMITED	1912	V-NEKEY SUPPLIERS LIMITED
1871	Nemchand Anand And Company	1913	Panorama Supplies Limited
1872	Ravs Fashions Limited	1914	PLEXCHEM LIMITED
1873	LUFTHANSA CARGO A.G LIMITED	1915	UNICOM LIMITED
1874	Siaya County Health Management Team	1916	Maua Methodist Hospital
1875	AARAN AGENCIES LIMITED	1917	Tiba Oil Company Limited
1876	ASPENDOS (K) LIMITED	1918	Nguku Wholesalers Limited
1877	KASSAM CONSTRUCTION COMPANY LIMITED	1919	Western Eagle Enterprises Limited
1878	Goldseal Investments Limited	1920	Triotech Petrol Station Limited
1879	Nyali Airconditioning & Refrigeration	1921	COGNO VENTURES LIMITED
1880	Cooperazione Internazionale (coopi)	1922	TRACOM SERVICES LIMITED
1881	Sana Sana Filling Station Limited	1923	MAKINDU MOTORS LIMITED
1882	ZM PETROLEUM LIMITED	1924	Maraba Investments Limited

1925	Aspendos Dairy Limited	1967	BUILDOCRAFT LIMITED
1926	FRUTELLA LIMITED	1968	SHAMI MOTORS LIMITED
1927	RAGWA & COMPANY LIMITED	1969	DIANI MOSER'S TOURS AND SAFARIS LIMITED
1928	Prafulchandra Lalji Jadva Varsani	1970	KENPIPE SAVINGS CS & CS LTD
1929	GUNJ HARDWARE LIMITED	1971	Milda Wholesalers Limited
1930	Paul Boro Karinge Supermarkets Limited	1972	Servlease Limited
1931	Kisii Wine Agencies	1973	MARTIN NJOROGE WANYOIKE
1932	Nyumba Cement Limited	1974	New Bibirioni Investments Limited
1933	Pil (kenya) Limited	1975	ASTRAZENECA PHARMACEUTICALS LIMITED
1934	UNIFREIGHT CARGO HANDLING LIMITED	1976	ULTIMATE SECURITY LIMITED
1935	SAVAN DISTRIBUTORS	1977	TREDCOR (KENYA) LIMITED
1936	Jeby Enterprises	1978	BACHULAZ POPATLAL (KENYA) LIMITED
1937	Gekah Enterprises Limited	1979	MIDLAND HAULIERS LIMITED
1938	NAZIMA MALIK	1980	BALWANT AND DIDAR ENGINEERS LIMITED
1939	Peter Lai Muthoka	1981	SAFEWAYS HYPERMARKETS LIMITED
1940	RADHA MOTORS LIMITED	1982	KANTI SHAMJI KALYAN PINDORIA
1941	HYPERMEDIA LIMITED	1983	CAMUSAT KENYA LIMITED
1942	Shreeji Petroleum Investments	1984	LANTECH (AFRICA) LIMITED
1943	Tripple T Logistics Limited	1985	MOUNT MERU MILLERS LIMITED
1944	SIMBA SALAM LIMITED	1986	A.O.BASID LIMITED
1945	EDUCATION DEVELOPMENT TRUST	1987	MAC NAUGHTON LIMITED
1946	ELECTRICAL AND GENERAL APPLIANCES	1988	CHANGAMWE SERVICE STATION LIMITED
1947	Hit Transporters Limited	1989	MEDISEL NAIROBI LIMITED
1948	Consolata Hospital Nyeri	1990	LENNY MAXWELL KIVUTI
1949	MAHESH NARBHERAM CHUDASAMA	1991	SPARETECH TRADING COMPANY LIMITED
1950	Planned Parenthood Federation Of America	1992	PEANCO LIMITED
1951	ISIOLO-LAARE SPRINGS (K) LIMITED	1993	VICTORIA FURNITURES LIMITED
1952	KENELEC SUPPLIES LIMITED	1994	KENBRO INDUSTRIES LIMITED
1953	Kentalya Limited	1995	EQUIP AGENCIES LIMITED
1954	Mohamed Muin Ud Din A Malik	1996	SUPERBARGAINS GLASS & HARDWARE (NKU)
1955	MANSUKHLAL KHETSHI DHARAMSHI SHAH	1997	SCIENCESCOPE LIMITED
1956	VOMORONO LIMITED	1998	PWANI FEEDS LIMITED
1957	PAN AFRICAN SYNDICATE LIMITED	1999	RUNJI AND PARTNERS, CONSULTING
1958	ESPOL AGENCIES (KENYA) LIMITED	2000	Super Bargains Hardware (kenya) Limited
1959	J H Car Dealers Limited	2001	TRANSAFRICA PAPER MILLS LIMITED
1960	Roohi Enterprises Limited	2002	RICKSHAW TRAVELS (KENYA) LIMITED
1961	UJENZI SUPPLIERS LIMITED	2003	St Mary's School
1962	GLOBAL ALLIANCE FOR LIVESTOCK	2004	CATALYST CHEMICALS LIMITED
1963	Forces Equipment (kenya) Ltd	2005	ORIENTAL CONSTRUCTION COMPANY
1964	DHIRAJLAL SHAH VIPINCHANDRA	2006	Crustacean Processors
1965	Nyatoto Holdings Limited	2007	CITY PREMIER LIMITED
1966	Bashaeb Brothers Limited	2008	ZHONGHAO OVERSEAS CONSTRUCTION

2009	FAIRDEAL SUPERSTORES LIMITED	2051	SANA INDUSTRIES COMPANY LIMITED
2010	Manipal International Printing Press Limited	2052	KAREN PROVISION STORES LIMITED
2011	SECAS FOREX BUREAUX LIMITED	2053	DINESH CONSTRUCTION LIMITED
2012	RASSAN KENYA LIMITED	2054	TRANSGLOBAL CARGO CENTRE LIMITED
2013	JATINDER SINGH MEHTA	2055	PAKSONS ENTERPRISES LIMITED
2014	SEVEN SEAS TECHNOLOGIES LIMITED	2056	EAGLE VET KENYA LIMITED
2015	CHINA ZHONGXING CONSTRUCTION	2057	PETER NYAMONDO ANCHINGA
2016	RAJCHEM POLYMERS LIMITED	2058	VIVA GLOBAL LIMITED
2017	CHEMUSIAN COMPANY LIMITED	2059	ROBERT NELSON NGETHE
2018	VETERAN PHARMACEUTICAL LIMITED	2060	The Baragwi Farmers Co-operative Society
2019	BUS BUL TRADING CO. LIMITED	2061	FOREVER E A LIMITED
2020	KISUMU CONCRETE PRODUCTS LIMITED	2062	CANON ALUMINIUM FABRICATORS LIMITED
2021	MAHAKALI MERCHANTS & HARDWARE	2063	HOME DEPO WHOLESALE & RETAIL LIMITED
2022	KAPU (KENYA) LIMITED	2064	RAA LIMITED
2023	GEMS CAMBRIDGE INTERNATIONAL SCHOOL	2065	SIDAI AFRICA (KENYA) LIMITED
2024	SARRCHEM INTERNATIONAL LIMITED	2066	TIARA PROPERTIES LIMITED
2025	CERAMIC DEPOT LIMITED	2067	DEBRA LIMITED
2026	BANSI WHOLESALERS LIMITED	2068	TIRE WORLD LIMITED
2027	HAJAR SERVICES LIMITED	2069	BOHNAM LIMITED
2028	P.J. DAVE (EPZ) LIMITED	2070	Kenneth Alison Fraser
2029	ISAKOL ENTERPRISES LIMITED	2071	Merit Africa Limited
2030	IPS - CINERGY POWER LIMITED	2072	Michael Ochieno Mugasa
2031	The Automobile Association Of Kenya	2073	Sunil Kumar Gusain
2032	MAYFEEDS (K) LIMITED	2074	AVERY DENNISON (KENYA) PRIVATE LIMITED
2033	GREENSTEDS SCHOOL LIMITED	2075	VINODRAI MULCHAND DODHIA
2034	Stima Investment Cs Ltd	2076	SPEED CAPITAL LIMITED
2035	OL TOME SAFARIS	2077	Dormans Coffee Limited
2036	MEDAIR EAST AFRICA	2078	INTERLINK MERCHANDISE LIMITED
2037	AFRICAN EXPRESS AIRWAYS (KENYA) LIMITED	2079	AVENUE CAR HIRE AND LEASING LIMITED
2038	JOYCE WANGUI WACHIRA	2080	MEGHA MARKETING EA LIMITED
2039	CM CONSTRUCTION (EAST AFRICA) LIMITED	2081	Zaburi General Supplies
2040	PHOENIX SAFARIS (K) LIMITED	2082	Conservation International Foundation
2041	COMPACT FREIGHT SYSTEM LIMITED	2083	CROSSPOINT ASSET MANAGERS
2042	NIRMA KENYA LIMITED	2084	TRIDEV BUILDERS COMPANY
2043	CHANDARIA BROTHERS LIMITED	2085	SHYAMA POWER INDIA LTD
2044	MANDHIR CONSTRUCTION LIMITED	2086	RUIRU HARDWARE SHOP LIMITED
2045	AFRO PRIME INDUSTRIES LIMITED	2087	ACHIEVO LIMITED
2046	HEAVY ENGINEERING LIMITED	2088	Islamic Relief-kenya
2047	RAVINDER SINGH MEHTA	2089	UPLANDS PREMIUM DAIRIES & FOODS
2048	ODDS & ENDS LIMITED	2090	ULTRA MULTIWARE SUPPLIERS LIMITED
2049	SHREE AKSHAR ENTERPRISES LIMITED	2091	CITIC ENTERPRISES LIMITED
2050	KARACHIWALLA (NAIROBI) LIMITED	2092	Kenya Wildlife Service Staff Superannuation

2093	DESTINY ELECTRICALS AND HARDWARE	2135	Amar Distributors Limited
2094	MOUNT KENYA GENERAL HARDWARE AND	2136	PETROSUN KENYA LIMITED
2095	LAKE GAS LIMITED	2137	BURA COMMUNICATIONS LIMITED
2096	FINEJET LIMITED	2138	OPTION BEE ENTERPRISES LIMITED
2097	STARKE AYRES KENYA LIMITED	2139	BRAZAFRIC INDUSTRIES LIMITED
2098	ADPACK LIMITED	2140	EASY CLEAN AFRICA LIMITED
2099	EPICENTER AFRICA LIMITED	2141	OPERA PHARMA (K) LIMITED
2100	Solidarites International	2142	CALIFONIA-LINK SERVICES
2101	TEALANDS CHEMISTS LIMITED	2143	SPARKS TECHNOLOGIES LIMITED
2102	Kenya Petroleum Refineries Pension Fund	2144	MOUNT PROPERTY DEVELOPMENT LIMITED
2103	WANJUGI DISCOUNT STORES (MERU) LIMITED	2145	SANERGY LIMITED
2104	RIFT VALLEY MACHINERY SERVICES LIMITED	2146	PETROKENYA OIL CO. LIMITED
2105	PRIMROSE MANAGEMENT LIMITED	2147	CHANGAMWE DISTRIBUTORS LIMITED
2106	AL-NOOR AKBARALI JUMA	2148	RELIEF & MISSION LOGISTICS LIMITED
2107	GEICO MOTORS LIMITED	2149	CORBAN CONSTRUCTION LIMITED
2108	CENTRAL PLUMBING INTERNATIONAL	2150	TAMANI CONSTRUCTION CO. LIMITED
2109	GNASS KENYA LIMITED	2151	SAHAN AFRICA LIMITED
2110	MENSA PROPEERTIES LIMITED	2152	KENYA-CHINA TRAVEL AND TOURS LIMITED
2111	PRIME TILES & HARDWARE LIMITED	2153	VINAYKANT CHUNILAL SHAH
2112	DENTSU AEGIS NETWORK KENYA LIMITED	2154	OCEAN ENERGY LIMITED
2113	TEXAS CANCER CENTRE LIMITED	2155	KAPI LIMITED
2114	THE BANDA SCHOOL LIMITED	2156	Alex Githinji Njage
2115	RIDWAN AGENCIES KENYA LIMITED	2157	NIGEL VAUGHAN JEREMY
2116	LUMINARA INVESTMENTS LIMITED	2158	AFRO MAGNETIC KENYA LIMITED
2117	ALDONAI ENTERPRISES LIMITED	2159	HUMAMO KENYA LIMITED
2118	Qatar Airways Q.c.s.c	2160	TRADECREST LIMITED
2119	GADANO GENERAL TRADING CO.LIMITED	2161	NATIONWIDE POWER SYSTEMS LIMITED
2120	GOHAPS HARDWARE STORES LIMITED	2162	KIRLOSKAR KENYA LIMITED
2121	OYAKE ENTERPRISES LIMITED	2163	ATRACO INTERNATIONAL (K) LIMITED
2122	ALFAJIRI PHARMACEUTICALS LIMITED	2164	DAVID BETT LANGAT
2123	PATEL AUTOMOBILE HOUSE LIMITED	2165	PINDORIA HOLDINGS LIMITED
2124	PANIJ AUTOMOBILES (K) LIMITED	2166	OPEN CAPITAL ADVISORS LIMITED
2125	EAST WEST AFRICA LIMITED	2167	POWERFUL LIMITED
2126	TAHMEED TRANSPORTERS LIMITED	2168	Cello Thermoware Limited
2127	BAKERY SOLUTIONS LIMITED	2169	Plessey International Limited
2128	ELMART PHARMA LIMITED	2170	HOLMAN BROTHERS EAST AFRICA LIMITED
2129	BAHATI GROUP ENTERPRISES LIMITED	2171	FREIGHT FORWARDERS KENYA LIMITED
2130	YOGI IMPEX LIMITED	2172	Equator Catering Kenya Limited
2131	SUN SAILING INTERNATIONAL TRADING	2173	ESSO MOTOR SALES
2132	Premier Food Industries Limited	2174	Faith Evangelistic Ministry
2133	METRIX HARDWARE LIMITED	2175	GERMAN TELEVISION ZDF
2134	Harsh Distributors Limited	2176	BUREAU VERITAS KENYA LIMITED

2177	P.J.DAVE FLOWERS TIMAU LIMITED	2219	LEE CONSTRUCTION LIMITED
2178	BMG HOLDING LIMITED	2220	MOMBASA POLYTHENE BAGS LIMITED
2179	Centrale Humanitaire Medico -	2221	LESIOLO GRAIN HANDLERS LIMITED
2180	STAR PLASTICS LIMITED	2222	HIGHCHEM MARKETING LIMITED
2181	MODERN OIL PROCESSORS LIMITED	2223	Megvel Cartons Limited
2182	OILPOINT KENYA LIMITED	2224	THE EAST AFRICAN MARINE SYSTEM
2183	WHITE HORSE CARRIERS LIMITED	2225	Kenya Ports Authority Retirements Benefits
2184	ALISON PRODUCTS KENYA LIMITED	2226	HABRANS SINGH AMRIT
2185	ROCKEY AFRICA LIMITED	2227	THOMAS STEPHEN BOWMAN
2186	KING MING (K) LIMITED	2228	JOS. HANSEN & SOEHNE (EAST AFRICA)
2187	KINETICS ENGINEERING LIMITED	2229	HIGH CHEM EAST AFRICA LIMITED
2188	APEX PETROLEUM LIMITED	2230	LEISURE LODGES LIMITED
2189	Steelwool (Africa) Limited	2231	UCHUMI CHEMICALS LIMITED
2190	BIGOT FLOWERS KENYA LIMITED	2232	SIGMA FEEDS LIMITED
2191	HUNKAR TRADING CO. LIMITED	2233	ZAKHEM CONSTRUCTION (KENYA) LIMITED
2192	LETSHEGO KENYA LIMITED	2234	ALPHA KNITS LIMITED
2193	VAN KLEEF KENYA LIMITED	2235	TROPICAL HEAT LIMITED
2194	PALEAH STORES LIMITED	2236	GURDEV ENGINEERING WORKS LIMITED
2195	PRIYANN ENTERPRISES LIMITED	2237	CHEMICALS & SOLVENTS LIMITED
2196	IPSOS LIMITED	2238	KIBWARI PLC
2197	Grant Thornton Consulting Limited	2239	AUTO ANCILLARIES LIMITED
2198	DUNHILL CONSULTING LIMITED	2240	BUYLINE INDUSTRIES LIMITED
2199	AWANAD ENTERPRISES LIMITED	2241	COMHARD LIMITED
2200	MUSTEK EAST AFRICA LIMITED	2242	VERTEX BUILDERS LIMITED
2201	SHAMGRO LIMITED	2243	TRADEWINDS LOGISTICS LIMITED
2202	MEHLAM CONSTRUCTION LIMITED	2244	TRAX KENYA LIMITED
2203	SALAMA PHARMACEUTICALS LTD	2245	INTERSPAR LIMITED
2204	FLEXILINK COMPANY LIMITED PRIVATE	2246	PHILIPS EAST AFRICA LIMITED
2205	MEGA TRANSPORTERS COMPANY LIMITED	2247	THE MOMBASA HOSPITAL ASSOCIATION
2206	BUZEKI ENTERPRISES LIMITED	2248	THE WAREHOUSES COMBINE LIMITED
2207	PORTSIDE FREIGHT TERMINALS LIMITED	2249	WESTDEUTSCHER RUNDFUNK KOLN (WDR)
2208	SENGANI WHOLESALERS LIMITED	2250	SPICE WORLD LIMITED
2209	MILLWARD BROWN EAST AFRICA LIMITED	2251	International Medical Corps
2210	NAXPAR ENTERPRISES LIMITED	2252	Machiri Limited
2211	LAWRENCE DUNCAN LIMITED	2253	CONCERN WORLDWIDE
2212	AFRI VENTURES KENYA LIMITED	2254	ALPHA FINE FOODS LIMITED
2213	Toyota Kenya Foundation	2255	BOSKY INDUSTRIES LIMITED
2214	CHELI AND PEACOK LIMITED	2256	MART NETWORKS KENYA LIMITED
2215	KCB STAFF PENSION FUND	2257	Equator Flowers Kenya Limited
2216	KENYA CLAY PRODUCTS LIMITED	2258	APM TERMINALS KENYA LIMITED
2217	RITZ ENTERPRISES LIMITED	2259	EAGLE HARDWARE DEALERS LIMITED
2218	A-ONE SUPERMARKET LIMITED	2260	BHUMI DISTRIBUTORS LIMITED

2261	KITUI CHMT - CHS PROGRAM	2303	SAVANNA INTERNATIONAL LIMITED
2262	KREATIVE ROSES LIMITED	2304	AGENCE FRANCE-PRESSE
2263	Johenson Kenya Limited	2305	IMPALA AUTO SPARES LIMITED
2264	MARULA ESTATES LIMITED	2306	Sun Africa Hotels Limited
2265	NAIROBI SECURITIES EXCHANGE LIMITED	2307	GALAXY PHARMACEUTICAL LIMITED
2266	CEMENTERS LIMITED	2308	Wall Street Bureau De Change Limited
2267	GOPAL VISHRAM PATEL	2309	Oceanfreight (e. A) Limited
2268	ELITE EARTHMOVERS LIMITED	2310	DAYKIO PLANTATIONS LIMITED
2269	SYNERGY GASES (K) LIMITED	2311	FUTURE INDUSTRY AND TRADE
2270	Abdul Kadir Mohamed Basalinga And Sons	2312	Maestro Connections Health Systems Limited
2271	STYROPLAST LIMITED	2313	DHARMENDRA SHAMJI WALJI PATEL
2272	MAKUPA TRANSIT SHADE LIMITED	2314	IMPALA GLASS INDUSTRIES LIMITED
2273	Aids Healthcare Foundation Kenya	2315	NORTHERN CONSTRUCTION COMPANY
2274	ANDELA KENYA LIMITED	2316	LONGONOT PLACE LIMITED
2275	KASAS LIMITED	2317	Kenya Afmis Registered Trustees
2276	LANOR INTERNATIONAL LIMITED	2318	CHEMOQUIP LIMITED
2277	Keringet Trading Limited	2319	Ewca Marketing (kenya) Limited
2278	Lady Lori (kenya) Limited	2320	BIO FOOD PRODUCTS LIMITED
2279	SOUTHERN CROSS SAFARIS LIMITED	2321	PAN AFRICA EXPRESS TRANSPORT LIMITED
2280	Arichem Limited	2322	NASIB PAINTS & HARDWARE LIMITED
2281	STANMATT SOKO LIMITED	2323	Planet Motors Company Limited
2282	Hipora Business Solutions East Africa Limited	2324	VIJAYKANT KHIMJI LALJI PATEL
2283	Gama Lighting International Limited	2325	WASHIALI ENTERPRISES
2284	Ultravets E.a. Limited	2326	Sealing Solutions Limited
2285	Saniak Investment Limited	2327	WILDFIRE LIMITED
2286	RISING COMMUNICATIONS LIMITED	2328	Panafrican Trucks & Equipment (e.a) Limited
2287	Als Interlink Limited	2329	FISH PROCESSORS (TWO THOUSAND) LIMITED
2288	Siret Tea Company Limited	2330	Horizon Contact Centers Limited
2289	SAJ ENTERPRISES LIMITED	2331	ACTION AID INTERNATIONAL KENYA
2290	AXON ENERGY LIMITED	2332	Kianda Foundation
2291	LENGETIA LIMITED	2333	MATOTHI INVESTMENTS LIMITED
2292	Don - Woods Company Limited	2334	AFRIFLEX EAST AFRICA LIMITED
2293	NET GAS AND ENERGY LIMITED	2335	ECS LIMITED
2294	CROWN BUREAU DE CHANGE (KENYA)	2336	PEAK (EAST AFRICA) LTD
2295	Rahisi Rahisi Tell Limited	2337	LUKENYA GATEWAY LIMITED
2296	INTERPEL INVESTMENTS LIMITED	2338	MIIT INVESTMENTS LIMITED
2297	Sunpar Pharmaceuticals Limited	2339	Wakaha Enterprises Limited
2298	Baraka Court Investments Limited	2340	EAST AFRICA INFRASTRUCTURE SERVICES
2299	RAIYA SUPERMARKET LIMITED	2341	Amstel Trading Company Limited
2300	Kenya Railways Staff Retirement Benefits	2342	HEINEKEN EAST AFRICA IMPORT COMPANY
2301	Cristobal Construction Co.	2343	EUNICE WAIRIMU MWANGI
2302	GENAFRICA ASSET MANAGERS LIMITED	2344	BINTI BIJESH SHAH

2345	AGRO MANUFACTURING COMPANY LIMITED	2387	Sea Angel Service Station Limited
2346	Legend Hotels Limited	2388	NOVA HOLDINGS LIMITED
2347	PROTO ENERGY LIMITED	2389	Abson Motors Limited
2348	JOHN OLUOCH ATINGA	2390	TRANS-WHEELS(KENYA) LIMITED
2349	MARKPOINT COMMUNICATION LIMITED	2391	DEEMAN BUILDERS LIMITED
2350	Alliance Garment Industries Limited	2392	GIBB AFRICA LIMITED
2351	POWEREX TRADING COMPANY LIMITED	2393	EXPRESS AUTOMATION LIMITED
2352	NITI DISTRIBUTORS LIMITED	2394	ROADTAINERS MOMBASA LIMITED
2353	Nassefu Cooperative Savings And Credit	2395	KEL CHEMICALS LIMITED
2354	ENDEAVOUR AFRICA LIMITED	2396	PHOENIX GLOBAL KENYA LIMITED
2355	NAIROBI KITCHEN CARE LIMITED	2397	RESEARCH SOLUTIONS LIMITED
2356	NARIANA ENTERPRISES LIMITED	2398	TANGA INVESTMENTS (K) LIMITED
2357	THE NAIROBI STAR PUBLICATION LIMITED	2399	SOC STORES LIMITED
2358	AGRIQUIP AGENCIES (E.A) LIMITED	2400	Jatomy Enterprises Limited
2359	House Of General Merchants Limited	2401	SIGINON AVIATION LIMITED
2360	VIPUL BABULAL SHAH	2402	Eveready East Africa Limited
2361	ADIX PLASTICS LIMITED	2403	Isir Developers Limited
2362	Cook N Lite Limited	2404	FOOD AND AGRICULTURAL RESEARCH
2363	International Society For Krishna	2405	KEDA (KENYA) CERAMICS COMPANY LIMITED
2364	VISIONFUND KENYA LIMITED	2406	AFRICASTALKING (K) LIMITED
2365	Mosound Events Limited	2407	PLANTATION PLANTS KENYA LIMITED
2366	Circular Petroleum Resellers Limited	2408	SOUND CREATIONS LIMITED
2367	LEO INVESTMENTS LIMITED	2409	AVENUE SOLUTIONS (K) LIMITED
2368	Africa Educational Trust	2410	ENKASITI FLOWER GROWERS LIMITED
2369	EAST AFRICAN FOUNDRY WORKS (KENYA)	2411	EXOTIC PENINA FIELDS GROUP LIMITED
2370	OLOLUA ESTATES LLP	2412	BAGS AND BALERS MANUFACTURERES (K)
2371	Good Brands Limited	2413	Sammy Traders Limited
2372	TRADE NEXUS LIMITED	2414	Dadu Hardware Limited
2373	Yalfa Cargo Handling Limited	2415	INTERACTIVE MARKETING COMMUNICATIONS
2374	Coptic Orthodox Church	2416	NYORO CONSTRUCTION COMPANY LIMITED
2375	Maisha Mazuri Limited	2417	Olive Group (Kenya) Limited
2376	DSV AIR AND SEA LIMITED	2418	MEERA CONSTRUCTION LIMITED
2377	DHIRESH AMRITLAL SHAH	2419	Mahaver Stores Limited
2378	MYSTIC PLAINS LLP	2420	Cisco Systems Management B.v
2379	Brother Knitwear Factory	2421	HASS SCIENTIFIC AND MEDICAL SUPPLIES
2380	HF DEVELOPMENT & INVESTMENT LIMITED	2422	SUPERFIT STEELCON LIMITED
2381	VESTERGAARD FRANDSEN (EA) LIMITED	2423	SYNER-MEDICA KENYA LIMITED
2382	SIYA TRADING LIMITED	2424	DCDM ASSOCIATES
2383	JUMBO COMMODITIES LIMITED	2425	Proctor & Allan (ea) Limited
2384	Tropic Air Helicopters Limited	2426	Githitu Stores Limited
2385	PLACID VIEW PROPERTIES LIMITED	2427	Mohamed Metwally Abdelziz Gad
2386	ELECTRIC LINK INTERNATIONAL LIMITED	2428	GATHEE WHOLESALERS LIMITED

2429	Wagama Limited	2471	PONDERS LIMITED
2430	FRANK MAINA COMMUNICATIONS LIMITED	2472	BULTO SUPPLIERS & TRANSPORTERS CO.
2431	NAIROBI RAM TRADE LIMITED	2473	Conrad Dermot Biltcliffe Thorpe
2432	OCTAGON PERSONAL PENSION SCHEME	2474	Mih East Africa Limited
2433	DILIP KUMAR JIURA'S MEPA SHAH	2475	Sat Africa Limited
2434	Akiyda Two Thousand Limited	2476	Pre - Envero Consultants
2435	KADDEN LIMITED	2477	CEMENT CENTRE LIMITED
2436	JUMO KENYA LIMITED	2478	Ripple Mart Limited
2437	KARIBU HOMES PARKTEL LIMITED	2479	ROSKIN INVESTMENTS COMPANY LIMITED
2438	MOMBASA AIR SAFARI LIMITED	2480	Topaz International Limited
2439	SLAPPER SHOE INDUSTRIES LIMITED	2481	PUZZO ROBERTO BAVAB
2440	GIZA SYSTEMS INTEGRATION KENYA LIMITED	2482	Dujis Suppliers Limited
2441	Endeavours Construction Company Limited	2483	WINSTON OCHORO AYOKI
2442	Ocean Agriculture (e.a) Limited	2484	POLYFLEX INDUSTRIES LIMITED
2443	THE AECF	2485	SIMOUN TRAVEL LIMITED
2444	MEGH CUSHION INDUSTRIES LIMITED	2486	Platinum Outsourcing And Logistics (e.a.)
2445	SEAL HONEY LIMITED	2487	Regional Logistics Centre Limited
2446	Prime Regional Supplies Limited	2488	MARGARET JULIA ANNE GLEN
2447	FRUIT BOX LIMITED	2489	Sidian Insurance Agency Limited
2448	MAVJI KANJI AND BROTHERS LIMITED	2490	Crossboundary East Africa Limited
2449	Office Mart Limited	2491	HALL THERMOTANK EQUATORIAL LIMITED
2450	GOLDEN SPUR LIMITED	2492	LEXIS INTERNATIONAL LIMITED
2451	BAVARIA AUTO LIMITED	2493	MERCK (PROPRIETARY) LIMITED
2452	FOCUS CONTAINER FREIGHT STATION	2494	SPECIALISED HARDWARE LIMITED
2453	GREENSPAN INVESTMENTS LIMITED	2495	Appex Limited
2454	FAIROILS EPZ LIMITED	2496	IRRICO INTERNATIONAL LIMITED
2455	Clinton Health Access Initiative	2497	EAST AFRICA CHEMICALS LIMITED
2456	MINERAL ENTERPRISES LIMITED	2498	Afcan Overseas Limited
2457	QINGDAO TYRES LIMITED	2499	PRIME MATTRESS LIMITED
2458	Eslon Plastics Of Kenya Limited	2500	IDEAL LOCATIONS LIMITED
2459	SWASWA SERVICE STATION LIMITED	2501	NABO CAPITAL LIMITED
2460	Kenya Aerotech Limited	2502	Channan Agricultural Contractors Kenya
2461	Keviba Company Limited	2503	Rangechem Pharmaceuticals Limited
2462	China Jiangxi Corporation For International	2504	CLASSIC MOULDINGS LIMITED
2463	Marie Stopes Kenya	2505	LIGHT ACADEMY
2464	SOLLATEK ELECTRONICS (KENYA) LIMITED	2506	Saya Hardware & Steel
2465	Harun Ayub & Sons Limited	2507	SUTHERLAND ENGINEERS LIMITED
2466	JOMVU GAS STATION	2508	Makamithi Enterprises Limited
2467	Prescott Gardens Limited	2509	LONGROCK TOURS & TRAVEL LIMITED
2468	BANBROS LIMITED	2510	M HOLDINGS LIMITED
2469	Safaricom Investments Co-operative Society	2511	AJEETKUMAR C SHAH & OTHERS
2470	SAFARILINK AVIATION LIMITED	2512	RESPONSABILITY AFRICA LIMITED

2513	DARATIM ENTERPRISES LIMITED	2555	KAMONGO WASTE PAPER LIMITED
2514	ABRAAJ KENYA ADVISERS LIMITED	2556	WALKER KONTOS
2515	SWAHILI BEACH RESORTS LIMITED	2557	CHEMICALS AND SCHOOL SUPPLIES LIMITED
2516	Blodeal Laboratories Limited	2558	BY GRACE FARM FEEDS LIMITED
2517	Racecourse Electrical Cable Distributors	2559	NEW MIGORI COMMERCIAL STORES LIMITED
2518	Amiran Communications Ltd	2560	Sentimental Energy Company Limited
2519	Kentainers Limited	2561	PEMINJO LIMITED
2520	CINDERELA CENTRE FOR BEAUTY LIMITED	2562	LORDSHIP AFRICA FUND MANAGEMENT
2521	AUTOFINE LIMITED	2563	BOEING INTERNATIONAL CORPORATION
2522	LOGITAC GLOBAL LOGISTICS LIMITED	2564	MERIDIAN MEDICAL CENTRE LIMITED
2523	COUNTRYSIDE DAIRY LIMITED	2565	Ariya Leasing Limited
2524	TOWERTECH AFRICA LIMITED	2566	EAST AFRICAN EAGLE (K) LIMITED
2525	STRATOSTAFF EA LIMITED	2567	UKASH AND BROTHERS LIMITED
2526	KEN-KNIT (KENYA) LIMITED	2568	KABETU EDWARD CHARLES
2527	East African Chains Limited	2569	Allan Omondi Ochieng
2528	EQUINOX HORTICULTURE LIMITED	2570	MOTORWAYS CONSTRUCTIONS
2529	THOMAS & PIRON GRANDS LACS LIMITED	2571	Kickstart International Inc. Kenya
2530	SILICON VALLEY ENTERPRISES LIMITED	2572	REMOTE MEDICAL INTERNATIONAL KENYA
2531	CABLE CONNECT LIMITED	2573	BAKEHOUSE INVESTMENTS (K) LIMITED
2532	Shiva Carriers Limited	2574	XTRANET COMMUNICATIONS LIMITED
2533	LOTA AUTOMOBILES LIMITED	2575	Juthalal Vrajpal Haria
2534	SIGNATURE HOLDINGS EAST AFRICA LIMITED	2576	RICHARD TINDLE AUBYN HARNEY
2535	TREVOR IRUNGU KANJA	2577	HYDRO DEVELOPERS LIMITED
2536	Philips Lighting East Africa Limited	2578	Anilkumar Meghji Haria
2537	KASHYAP ENTERPRISES LIMITED	2579	Keshavji Vrajpal Vaghji Haria
2538	Adcock Ingram East Africa Limited	2580	Surkshchandra Vershi V Haria
2539	Red Plum Enterprises Limited	2581	BRIGHTER BRAND PROMOTERS LIMITED
2540	SOS CHILDREN'S VILLAGE KENYA	2582	FINLAY BRUSHWARE LIMITED
2541	POWERGEN TECHNOLOGIES LIMITED	2583	SUCH ENTERPRISES LIMITED
2542	MSTORE LIMITED	2584	AGRICHEM AFRICA LIMITED
2543	Adventist Development And Relief Agency -	2585	SIROCCO INVESTMENTS (K) LIMITED
2544	ONGATA WORKS LIMITED	2586	POWER TRANSMISSION AND CONTROLS
2545	Thika Star Tyre Company Limited	2587	SADRUDIN HASSANALI MOHAMED TEJPAR
2546	Skytrain Limited	2588	LAVONA HOLDINGS LIMITED
2547	MBOYA WANGONG'U & WAIYAKI	2589	Aegis (kenya) Limited
2548	VECTUS KENYA LIMITED	2590	POWERSTAR SUPERMARKET KASARANI
2549	TROPICAL FARM MANAGENT (KENYA)	2591	Steve Omondi Okeyo
2550	Evergreen Chemicals Limited	2592	POLYCHEM SPECIALITY CHEMICALS LIMITED
2551	BENISA LIMITED	2593	Kenya Aids Non Governmental
2552	EURO AFRICA TRAVEL COMPANY LIMITED	2594	TAI SACCO SOCIETY LIMITED
2553	AFRITECH GENERAL SUPPLIES LIMITED	2595	AHMED ISLAM KAATAR AND SONS
2554	Cyden General Enterprises Limited	2596	Becton Dickinson East Africa Limited

2597	TRAVEL PLAZA LIMITED	2639	Greatrift Express Shuttle Services Limited
2598	SIMBA APPAREL (EPZ) LIMITED	2640	D.o Strores Limited
2599	REGAL GROUP OF COMPANIES LIMITED	2641	PROFESSIONAL MARKETING SERVICES
2600	Royal Danish Embassy	2642	Siena Enterprises Limited
2601	GEORGE ODINGA ORARO	2643	Seventh Day Adventist Church Ranen Field
2602	DAMASY TRADERS LIMITED	2644	MENNONITE BOARD IN EASTERN AFRICA
2603	JOY MILLERS LIMITED	2645	NIGEL HAVERGAL SHAW
2604	YOUPEAN SINOPEC LIMITED	2646	PRIDEINN PARADISE BEACH RESORT LIMITED
2605	PRADIPKUMAR HARJIVANDAS PAUNRAWA	2647	MOJO PRODUCTION LIMITED
2606	COFFEE MANAGEMENT SERVICES LIMITED	2648	Threeways Shipping Services Limited
2607	CHINA SICHUAN INTERNATIONAL	2649	SAYANI INVESTMENTS LIMITED
2608	Uni- Truck World Limited	2650	Kabarak University
2609	Plan International (resa)	2651	Helpage International Limited
2610	SENTRIM CONTRACTORS LIMITED	2652	TRIPLEOKLAW LLP, ADVOCATES
2611	SAVEMORE DISTRIBUTORS	2653	SHADY GARDEN ACADEMY
2612	Ennsvalley Bakery Limited	2654	NEWCOM KENYA LIMITED
2613	GOLD FM LIMITED	2655	SASI INTERNATIONAL FREIGHT LOGISTICS
2614	COMBROK LIMITED	2656	2nk Investment Co-operative Society Ltd
2615	P.G BISON LIMITED	2657	ENGELHART CTP (KENYA) LIMITED
2616	ELITE TOOLS LIMITED	2658	OAKHILL HOLDINGS LIMITED
2617	Radio Holdings International Limited	2659	Akbar African Trading Limited
2618	KAMDEV ENTERPRISES LIMITED	2660	Mahindra And Mahindra South Africa (pty)
2619	Brazafric Enterprises Limited	2661	ELGON DOWNS SERVICE STATION
2620	Ripple Pharmaceuticals Limited	2662	OFFICE TECHNOLOGIES LIMITED
2621	Blue Sky Films (epz) Limited	2663	Canon Chemicals Limited
2622	SOTWARE DISTRIBUTORS LIMITED	2664	WESTON HOTEL LIMITED
2623	KAVIRONDO FISHNETS SUNDRY AND	2665	Commercial Grain Services Limited
2624	SYNER- MED PHARMACEUTICALS (KENYA)	2666	PARTNERSHIP FOR AFRICAN SOCIAL AND
2625	Mutindwa Enterprises Limited	2667	SOLINC EAST AFRICA LIMITED
2626	Roya Apartments Limited	2668	KENYA CLIMATE INNOVATION CENTER
2627	MAUA AGRITECH LIMITED	2669	Isinya Flowers Limited
2628	SANNKA SUPPLIES AGENCIES LIMITED	2670	ALLIED WHARFAGE LIMITED
2629	SWISS HARDWARE SUPPLIES LIMITED	2671	MARKETPOWER INTERNATIONAL LIMITED
2630	KIPRONO KITTONY	2672	GREENHILLS INVESTMENT LIMITED
2631	FONTANA LIMITED	2673	MODERN COAST EXPRESS LIMITED
2632	POWERSTAR SUPERMARKET ZIMMERMAN	2674	World Concern International
2633	Acnielsen Kenya Limited	2675	Gimwa Holdings Limited
2634	CAROLINE SUSAN RAY	2676	Nairobi Chapel
2635	TINAP ENTERPRISES	2677	ROMA SCRAP METAL DEALERS LIMITED
2636	IBERO KENYA LIMITED	2678	Amedo Sewing Products Limited
2637	POWERSTAR SUPERMARKET HYPER LIMITED	2679	ENKE MANAGEMENT LIMITED
2638	ELGON TEAK HOLDINGS LIMITED	2680	CHUMA MART LIMITED

2681	TRAX PROPERTIES LIMITED	2723	Kange Senator Distributors Limited
2682	PEERLESS TEA SERVICES LIMITED	2724	Talisaman Limited
2683	MILL BAKERS LIMITED	2725	Fred Pharmaceuticals Limited
2684	BROADCOM LIMITED	2726	Farsame Communications Limited
2685	WORLEYPARSONS KENYA LIMITED	2727	Jubba Airways Limited
2686	Christian Aid (uk/1)	2728	Impala Downtown Limited
2687	ATTICON LIMITED	2729	Lindop & Co (kenya) Limited
2688	Kestrel Capital (east Africa) Limited	2730	DAVID NJAMA LEKERAI
2689	Jade Wasafiri Limited	2731	Rocky Driving School Limited
2690	PRECISION PLASTICS LIMITED	2732	Soni Technical Services Limited
2691	Moi University Pensions Scheme	2733	Kapchebet Tea Factory Limited
2692	Bidco Land O Lakes Limited	2734	Wanjugi Discount Stores Limited
2693	AAKI CONSULTANTS ARCHITECTS AND	2735	House Wife's Paradise Limited
2694	AFRICA FUELS & LUBRICANTS LIMITED	2736	Master Fabricators Limited
2695	POWERSTAR SUPERMARKET KITENGELA	2737	Mars Petroleum Dealers
2696	TOPMAC MACHINERY & TOOLS LIMITED	2738	Easy Reach Automobiles Limited
2697	Shadrack & Sons Limited	2739	TROPICAIR LIMITED
2698	Acorn Management Services Limited	2740	Homeward Agencies Ltd
2699	SEWECO INDUSTRIAL COATINGS COMPANY	2741	Mohamed Husein Jaffer
2700	Tusmo Travel Tours And Cargo Limited	2742	Global Trucks Limited
2701	Esquire Investments Limited	2743	Jatinder Singh & Company Hardware Limited
2702	MAGANLAL MEGHJI SHAH AND ASSOCIATES	2744	Astral Industries Limited
2703	COLAS EAST AFRICA LIMITED	2745	Fast Choice Limited
2704	FRANCIS GITAU MUNGAI	2746	View Point Communication Limited
2705	TIMAU COURTS LIMITED	2747	Jade Collections Limited
2706	POWERSTAR SUPERMARKET JAMBO LIMITED	2748	Nakuru Express Supplies And Services
2707	TUREA LIMITED	2749	Texas Alarms Kenya Limited
2708	AFRICAN CAMP SOLUTIONS LIMITED	2750	ABDULREHYMAN NAJI AND BROTHERS
2709	Dalcon Trading Limited	2751	Paras Vinod Shah
2710	FOX INTERNATIONAL LOGISTICS LIMITED	2752	Better Masaku Kenol Service Station
2711	INTERCONSUMER PRODUCTS LIMITED	2753	Bu-yako Enterprises
2712	Zhoda Agencies Limited	2754	Kennedy Nyabuti Ogeto
2713	The Church Commissioners For Kenya	2755	Nyeri Medicare Services Limited
2714	Purma Holdings Limited	2756	COMMUTEL LIMITED
2715	Karen Office Park Limited	2757	Hardware Dealers Limited
2716	Portcross Limited	2758	Say Hallo Limited
2717	Simco Autoparts Limited	2759	Mukesh Sobhagyachand Mehta
2718	Sansora Group Limited	2760	Clips Limited
2719	H.m Stage Mattresses Limited	2761	Mohamed Habib
2720	Kawsar Auto Spares Limited	2762	Senaca East Africa Limited
2721	Abhani Commercial Limited	2763	Njau Mukuha
2722	Wanderjoy Partyworld Limited	2764	Ashleys (kenya) Limited

2765	Andrew Mugambi Mwiricia	2807	Peter Julian Hime
2766	Rajnikant Mohanlal Mepa Shah	2808	Fred N'cruba Ojiambo
2767	Peter Njoroge Regeru	2809	Peter Muriithi Njeru
2768	CHRISTOPHER JOHN KIRUBI	2810	KAMAL KUMAR SHAH
2769	Makarim Limited	2811	Kenneth Ndegwa Kamaitha
2770	Engineering Development Limited	2812	Leather Industries Of Kenya Limited
2771	Premier Motor Spareslimited	2813	Atiq Saifuddin K Anjarwalla
2772	Seaboard Overseas Kenyan Limited	2814	TRIDAH WHOLESALERS LIMITED
2773	Kyandu Trading Company Limited	2815	Peter Mbogho Mwang'ombe
2774	Ngugi Kiuna	2816	Femida Alaudin Deen
2775	MANDEEP SINGH CONSTRUCTION (KENYA)	2817	Real Business Targets Enterprises Limited
2776	Farmers Centre Limited	2818	Seureca East Africa Limited
2777	STEPHEN MURAYA KARIUKI	2819	Royal Beach Apartments Limited
2778	Issa Abdalla Issa	2820	Karsan Lalji Vaghji Patel
2779	Winam Limited	2821	Rosalinda Njeri Nduati
2780	Kingsgate Enterprises Limited	2822	Kamlesh Gohil
2781	Kosyin Enterprises Limited	2823	PANKAJ CHHAGANLAL SHAH
2782	Skylark Creative Products Limited	2824	JAMES OCHIENG ODUOL
2783	Merica Holdings Limited	2825	The House Of Marashi Limited
2784	Muguri Agri- Supplies Limited	2826	Tianshi Health Products
2785	ACE NAIROBI ONE LIMITED	2827	The Nairobi I.v. F Centre
2786	Mweha Enterprises Limited	2828	Custom Homes Limited
2787	DAIMA WHOLESSELLERS LIMITED	2829	Pall Mall Holdings Limited
2788	Lake Bogoria Hotel Limited	2830	Muchiru Githuka Stores Company Limited
2789	Tropical Veterinary Services Limited	2831	Dilipkumar Babubhai Patel
2790	Ten Senses Africa Limited	2832	Onetel Communicatons Limited
2791	Bakers Corner Company Limited	2833	Peter Kimani Ngahu
2792	Dalberg Global Development Advisors-kenya	2834	Chacha Hillary O Odera
2793	Narendrakumar Karsan Sanghani	2835	Open Society Institute
2794	Rasiklal Chhotalal Kantaria	2836	Samani Construction Limited
2795	ORIENTAL WOOLLEN MILLS LIMITED	2837	DR PUSHPA SACHDEVA
2796	Samura Engineering Limited	2838	Arihant Industries Limited
2797	VIKRAM CHHOTALAL KALIDAS KANJI	2839	Moil Kenya Limited
2798	Plastico Industries	2840	Kishorilal Sahni
2799	Anirita Poultry Farm Limited	2841	Fcl Holdings Limited
2800	Sally Jemnetich Kosgei	2842	Avtar Singh Bahra
2801	Hytech Investments Limited	2843	Kiragu Kimani
2802	Akash Rasik Velji Devani	2844	Michi Kanyiri Kirimi
2803	Emunyani Oil Company Limited	2845	Samantha Dennis
2804	John Mutahi Kiruthu	2846	Goodhope Travel & Tours Limited
2805	Treasure Industries Limited	2847	Nduki Agrochemicals Company Limited
2806	Environmental And Combustion Consultants	2848	Crown Bus Services Limited

2849	Budhabhatti Kamal	2891	Thika Cloth Mills Limited
2850	AFRO - STEEL & CONCRETE COMPANY	2892	Malili Distributors Limited
2851	Seventh Day Adventist Church (kenya Lake	2893	Globe Pharmacy Limited
2852	Signode Packaging Systems Ltd	2894	Bidii Investments Limited
2853	Living Water Africa Region	2895	Sheer Logic Management Consultants
2854	Busia Bottlers Limited	2896	Economy Farm Products (k) Limited
2855	Vishva Builders Limited	2897	Sivad Construction Limited
2856	Greenbelt Wholesalers Ltd	2898	Jomwak Enterprise Limited
2857	Redline Limited	2899	Thermopak Limited
2858	Citadel Pharmaceuticals Limited	2900	Ark Construction Limited
2859	Rivanas Holdings Limited	2901	Great Yaduo Industry Limited
2860	Alpha Trading Company Limited	2902	Adesh Limited
2861	Smart Applications International Limited	2903	Mega Wines And Spirits Limited
2862	Bel-ea Phamacy Limited	2904	Midland Emporium Limited
2863	Chai Co-op Sav & Cr Ltd.	2905	ARAMEX KENYA LIMITED
2864	MIDLAND CONSTRUCTION COMPANY	2906	Coast Metals Traders Limited
2865	Best African Cosmetics Limited	2907	Manuchar Kenya Limited
2866	Mjengo Supermart Limited	2908	Kindaruma Limited
2867	JAYVEER ENTERPRISES LIMITED	2909	NELION TRADING LIMITED
2868	Uhuru Highway Properties Limited	2910	New Kiambu Service Station Limited
2869	Double White Line Plus Limited	2911	Muranga Wholesalers Limited
2870	Bindip Limited	2912	Thuthuma Limited
2871	Lokutch Enterprises Limited	2913	Mumias Investment Limited
2872	PRIME ALUMINIUM CASEMENT LIMITED	2914	Brital Shine Investments Limited
2873	Penny Investments Limited	2915	PIONEER PLUMBERS LIMITED
2874	Kaisugu Limited	2916	Dow Chemical East Africa Limited
2875	Africa Direct Limited	2917	Venisha Enterprises Limited
2876	SPA INDUSTRIES LIMITED	2918	Pharma Specialities Limited
2877	Patmat Bookshop Limited	2919	Donwell Supplies Limited
2878	Ags Worldwide Movers Limited	2920	PHONZ U WANT LIMITED
2879	Prayosha Ventures Limited	2921	Glacier Products Limited
2880	New Discount For U Supermarket Limited	2922	Maya Duty Free Limited
2881	East End Chemists Limited	2923	Silver Stone Tyres Kenya Limited
2882	Shiv Developers Limited	2924	Rupra Construction Company Limited
2883	TRANSCEND MEDIA GROUP LIMITED	2925	Allparts Castings Limited
2884	The Centre For Victims Of Torture	2926	Halar Industries Limited
2885	Platnum Enterprises Limited	2927	Senaca International Limited
2886	Ukwala Bargains Limited	2928	Holiday Cars And Tours Limited
2887	ROSINJE DISTRIBUTOR LIMITED	2929	Amana Petroleum (kenya) Limited
2888	Gathani Limited	2930	Kenya Airports Authority Staff Pension
2889	Vivek Investments Limited	2931	Malvi Enterprise Limited
2890	Pelton E.a. Co Limited	2932	Toyo Automobiles Limited

2933	Ngecha Industries Limited	2975	BRANDABLES E.A LIMITED
2934	Timber Corner Limited	2976	Gencargo (transport) Limited
2935	Solpia Kenya Limited	2977	Dodi Autotech (k) Limited
2936	Action Contre La Faim	2978	Biashara Trading Company Limited
2937	Aramco Communication Limited	2979	Bajrang Construction Limited
2938	Nidcon Builders Limited	2980	Nyanza Enterprises Limited
2939	Narayan Merchandise Limited	2981	Western Steel Mills Limited
2940	Welrods Limited	2982	Kenya Vehicle Manufacturers Ltd
2941	Southern Palm Beach Resort Limited	2983	Bright Vision Media Limited
2942	Binico Enterprises Limited	2984	Althaus Services Limited
2943	Kandia Fresh Produce Supplies Ltd	2985	Powerex Lubricants Limited
2944	Kassam Hauliers Limited	2986	VEKARIYA INVESTMENTS
2945	Steelstone Kenya Limited	2987	Silverspread Hardwares Limited
2946	Coast Hauliers Limited	2988	Topserve East Africa Limited
2947	Samar Construction Company Limited	2989	Rural Distributors Enterprises Limited
2948	Gokals Limited	2990	Cosmos Cars Limited
2949	Althaus Management And Consultancy	2991	LUBANCHEM LIMITED
2950	Fuelcare Limited	2992	TAIBJEE AND BHALLA ADVOCATES
2951	ZAMARARisk And Insurance Brokers Ltd	2993	Sandton International Limited
2952	Mark Holdings Limited	2994	Gsm Association
2953	Dalda Petrol Station Limited	2995	THIKA SCHOOL OF MEDICAL AND HEALTH
2954	JAISHAM LIMITED	2996	Victorion Limited
2955	Kcssa East Africa Limited	2997	Tesko Enterprises Limited
2956	Spenomatic Kenya Limited	2998	Muoroto Merchants Limited
2957	Guzmania Traders Limited	2999	Russmotors Limited
2958	Mini Management Services Limited	3000	Winne's Pure Health Products Limited
2959	Hyundai Engineering Co. Limited	3001	Comviva Technologies Limited
2960	Computer Information Systems Kenya	3002	Siara Investment Limited
2961	Britam Tower Llp	3003	Riverbank Solutions Limited
2962	Harakati Trading Company Limited	3004	Comzafrika Kenya Limited
2963	Gulf Timber & Hardware Suppliers	3005	Safqa Limited
2964	Regional Bargains Limited	3006	Sunworld Safaris Limited
2965	PREMIER TRADING COMPNAY LIMITED	3007	Brosis United Company Limited
2966	SAAB KENYA LIMITED	3008	P.ps Mobile Limited
2967	Royal Oilfield Logistics Services And Supplies	3009	Realest Limited
2968	NEW FLAMINGO HARDWARE AND PAINTS	3010	Msi Technologies Limited
2969	MTWAPA BEVERAGES LIMITED	3011	LEWA SAFARI CAMP
2970	Bizone Ltd	3012	Larsen & Toubro Limited
2971	Salim Ahmed Alamudi Limited	3013	Momai Household Limited
2972	Polymed East Africa Limited	3014	Yana Towers Limited
2973	Obama Enterprises Limited	3015	Atlantic Limited
2974	Schindler Limited	3016	Valley Confectionery Limited

3017	KINGSWAY NOMINEES LIMITED	3059	Ruuz Trading Co Limited
3018	Edton Technical Engineering Limited	3060	WILLOW K LIMITED
3019	Maruti Service Station Limited	3061	Plaza Trust Limited
3020	Kajaja Construction Co Limited	3062	Mohamed & Muigai Advocates
3021	Cherangany Dairy Group Limited	3063	CAPRICON GROUP LIMITED
3022	Pacific Power Limited	3064	Longonot Gate Development Limited
3023	Mars Limited	3065	FEDHA SERVICE STATION
3024	Mwagu Anifeeds Limited	3066	Sayona General Hardware Limited
3025	Kenya Co-operative Coffee Dealers Limited	3067	Pineridge Properties Limited
3026	Homabay Hardware Limited	3068	Commercial Bank Of Africa Limited- Staff
3027	Uchuzi Supermarket	3069	Kenya Tea Development Agency Limited Staff
3028	Dilpa Limited	3070	Engen International Holdings (mauritus)
3029	Kings Stone Block Limited	3071	Pastoralist Community Initiative
3030	Auto Continental Limited	3072	Impact Research & Development
3031	Charingcross Communications Agency	3073	Kencom Sacco Society Limited
3032	International Committee For The	3074	Standard Chartered Kenya Staff Retirement
3033	SWEETWORLD SUPERMARKET LIMITED	3075	Hardexo Company Limited
3034	DOSCO TWENTY ELEVEN COMPANY LIMITED	3076	Enke Investments Limited
3035	New Aberdare Timber & Hardware Limited	3077	Shirika Staff Co-operative Savings And Credit
3036	Zayan Wholesalers	3078	Discovery Holdings Limited
3037	Kush Enterprises Limited	3079	Independent Electoral And Boundaries
3038	Nampak Kenya Limited Staff Pension And	3080	French School
3039	Global Programs For Research & Training	3081	Transit Transport Co Ordination Authourity
3040	Dhaval Wholesalers Limited	3082	Climax Coaches Limited
3041	Tenby Electrical Trading Company Limited	3083	Teachers Service Commission Staff
3042	ELDOVASCO BEAUTY LIMITED	3084	The Pearl Residence Limited
3043	Akshar Auto Spares Garage & Hardware	3085	Jaros Distributors Limited
3044	Ras Company Limited	3086	JOHN DEERE (PROPRIETARY) LIMITED
3045	Wild Of Africa Safari Lodge Limited	3087	International Aids Vaccine Initiative
3046	Ardhi Surveys Consultants	3088	NETSCA RE
3047	Bat Kenya Provident Trust A/c (1991) Fund	3089	VARIETY FLOORING WORKS LIMITED
3048	Opportunity Kenya Limited	3090	ICF MACRO, INC
3049	Shirdi Trading Stores Limited	3091	Samuel Thenya Maina
3050	Endsmeet Two Limited	3092	ECU WORLDWIDE (KENYA) LIMITED
3051	Cafod (catholic Fund For Overseas	3093	MADHUSUDAN ISHVERBHAI PATEL
3052	Sarman Energy Limited	3094	BUSINESS AIRCRAFT MANAGEMENT LIMITED
3053	Central Tigers Limited	3095	Egerton University Co Operative Savings
3054	Grainstar Limited	3096	SAFARI OIL LIMITED
3055	Kenya Bixa Limited	3097	SATPAL SINGH JOWHAL
3056	Ishika Wholesalers Limited	3098	ASILIA KENYA LIMITED
3057	GAS CITY LIMITED	3099	Capital Nominees Limited
3058	Santram Traders Limited	3100	Prime Trustees Limited

3101	EASTERN DEANERY AIDS RELIEF PROGRAM	3143	SIL INVESTMENTS LIMITED
3102	THE KENYA POWER AND LIGHTING COMPANY	3144	AFRICA INLAND MISSION INTERNATIONAL
3103	International Centre For Tropical Agriculture	3145	MAKUPA SERVICE STATION
3104	LIAISON HEALTHCARE LIMITED	3146	ELLY OTIENO OGUTU
3105	ZIC (KENYA) LIMITED	3147	THE RIARA GROUP OF SCHOOLS LIMITED
3106	MERIDIAN EQUATOR HOSPITAL LIMITED	3148	VERDUN BARRIE THOMAS
3107	LIFESTYLE APARTMENTS LIMITED	3149	HARIPHARM PHARMACY LIMITED
3108	HOT AIR SAFARIS LIMITED	3150	Survo General Works Limited
3109	KENYA BANKERS SACCO SOCIETY LTD	3151	PHOENI PAPER
3110	Eldoret Polytechnic	3152	Vogue Ninety Nine Limited
3111	Jara Construction Limited	3153	New City Filling Station Limited
3112	BRITISH BROADCASTING CORPORATION	3154	Embassy Of Japan In Nairobi
3113	ZEDEKIAH K BUNDOTICH	3155	GIVE DIRECT INC
3114	KINGS SQUARE LIMITED	3156	PREMIER KENYA LIMITED
3115	Heavy Trailers Limited	3157	WELLS PETROLEUM LIMITED
3116	Basf East Africa Limited	3158	Mukuyuni Filling Station Limited
3117	DARASA INVESTMENTS LIMITED	3159	Fintrac Inc
3118	Amref Flying Doctors	3160	TULAGA FARMERS CS LTD.
3119	Jitegemea Credit Scheme Limited	3161	RAINFOREST FARMLANDS KENYA LIMITED
3120	CHEMONICS KENYA LIMITED	3162	Mama Watoto Supermarket Limited
3121	Drugs For Neglected Diseases Initiative	3163	MOBICOM KENYA LIMITED
3122	TOIYOI INVESTMENTS LIMITED	3164	ATHI COMMERCIAL SERVICES LIMITED
3123	RASHID MOLEDINA AND COMPANY	3165	IDEAL RUNLET ENTERPRISES LIMITED
3124	CHIBUNE AIR LIMITED	3166	SICPA KENYA LIMITED
3125	Heifer Project International	3167	BLUE SKY ENERGY LIMITED
3126	STAR GATE ENTERPRISES LIMITED	3168	UNIGLOBE NORTHLINE TRAVEL LIMITED
3127	SAPPHIRE REAL ESTATE LIMITED	3169	3i Infotech (africa) Limited
3128	OUTSOURCE TECHNIQUE LIMITED	3170	ABE-TEC (EA) LIMITED
3129	Sheria Coop Savings Credit Society Ltd	3171	Access Leo Burnett Limited
3130	Kika Power And Transmission Limited	3172	ACHARYA TRAVEL AGENCIES LIMITED
3131	ERIC ETALE AHOLI	3173	ADAM SMITH INTERNATIONAL AFRICA
3132	ALPHA LOGISTICS SERVICES LIMITED	3174	ADIL ABDULKARIM CHATUR POPAT
3133	THE FORD FOUNDATION LIMITED	3175	ADRIAN KENYA LIMITED
3134	Sos Kinderdorf International	3176	ADVANCED MARITIME TRANSPORTS KENYA
3135	Kisima Management Company Limited	3177	AEE POWER LIMITED
3136	Aloha Food Supplies	3178	Afri Piping Systems Kenya Limited
3137	PONTY PRIDD HOLDINGS LIMITED	3179	AFRICA COMMERCIAL MOTOR GROUP
3138	Alnashir Abdul Karim Chaturbhai Popat	3180	Africa Blooms Limited
3139	Pathfinder International	3181	ATLANCIS TECHNOLOGIES LIMITED
3140	Servco Petroleum Limited	3182	Africair Management & Logistics Limited
3141	International Planned Parenthood Federation	3183	AFRICAN HORIZONS TRAVEL & SAFARI
3142	Direct Aid International	3184	AMREF HEALTH AFRICA

3185	AFRIMAC NUT COMPANY LIMITED	3227	BLOOMINGDALE ROSES (K) LIMITED
3186	AFRIWELL LIMITED	3228	Blue Jay Investments Limited
3187	Afro Petroleum Limited	3229	BLUE SEAS CAR HIRE AND TOURS LIMITED
3188	AFRO-CITY TOBACCO DISTRIBUTORS	3230	Boc Kenya Limited
3189	Aic Litein Cottage Hospital	3231	Bolpak Trading Company Limited
3190	AINU SHAMSI HAULIERS LIMITED	3232	BON VOYAGE LIMITED
3191	Al Jazeera Kiswahili Limited	3233	BONFIDE CLEARING AND FORWARDING
3192	ALASKAS AGENCIES LIMITED	3234	BORDAR LIMITED
3193	ALBIZZIA DOWNS ESTATE LIMITED	3235	BRITS FREIGHTERS LIMITED
3194	Alexander Forbes Retirement Fund (pension	3236	Brother Shirts Factory Limited
3195	Alexander Muthee Muriuki	3237	BT COMMUNICATIONS KENYA LIMITED
3196	Alliance In Motion Global Kenya Limited	3238	Bunda Cake & Feeds Limited
3197	ALLWIN PACKAGING INTERNATIONAL	3239	BUNGOMA CHEMIST LIMITED
3198	AMYN ABDUL AZIZ KASSAMALI MUSSA	3240	BUSH AND BEYOND LIMITED
3199	ANDREW BRUCE CARRUTHERS	3241	BUSINESS INNITIATIVES AND MANAGEMENT
3200	Anne Njeri Kiunuhe	3242	BUSSEM LIMITED
3201	ANNESTE HOLDINGS COMPANY LIMITED	3243	C. K. Patel Limited
3202	ANSELL PHARMACEUTICALS LIMITED	3244	Cads Motors Limited
3203	Anthony Njogu	3245	CAMCO EQUIPMENT (KENYA) LIMITED
3204	ANVI EMPORIUM LIMITED	3246	Cars R Us(k) Limited
3205	Arm Engineering Company Limited	3247	CELLNET LIMITED
3206	ARYSTA LIFESCIENCE(KENYA)LIMITED	3248	Centre For Alternative Technologies Limited
3207	ASACHI LIMITED	3249	CENTUM BUSINESS SOLUTIONS LIMITED
3208	Asili Sav. & Cr. Cs Ltd.	3250	Century Homes Nairobi Limited
3209	Asl Packaging Limited	3251	China Civil Engineering Construction
3210	ASP COMPANY LIMITED	3252	CHINA FURNITURE CITY (KENYA) LIMITED
3211	ASSETS MANAGERS LIMITED	3253	CHINA GEZHOUBA GROUP COMPANY LIMITED
3212	ASSOCIATED VEHICLE ASSEMBLERS LIMITED	3254	CHINA RAILWAY NUMBER FIVE ENGINEERING
3213	ATAM SERVICES STATION LIMITED	3255	CHURCH OF JESUS CHRIST OF LATTER DAY
3214	AUTOPORTS FREIGHT TERMINALS LIMITED	3256	CICA MOTORS LIMITED
3215	AVMAX SPARES EAST AFRICA LIMITED	3257	CMC DI RAVENNA-KENYA BRANCH
3216	AXEL INVESTMENTS LIMITED	3258	Cognizant (gb) Limited
3217	BAABAX EXPRESS LIMITED	3259	COLOUR CROPS LIMITED
3218	BAJABER HAULIERS LIMITED	3260	Consolata Fathers
3219	BAOBAB BEACH RESORT MOMBASA LIMITED	3261	Cool Xtreme Limited
3220	BARAKA KENYA LIMITED	3262	CORNELIUS KIMAMO KIGERA
3221	BECAM PROPERTIES LIMITED	3263	CORNICHE RESIDENCE LIMITED
3222	Bei Nafuu Mattresses Supplier Limited	3264	COSMOCARE LIMITED
3223	BETATRAD KENYA LIMITED	3265	COUNTRY FARMS LIMITED
3224	Bhayko Distributors Limited	3266	Creative Joiners Limited
3225	BID APARTMENTS LIMITED	3267	CRETUM PROPERTIES LIMITED
3226	BIL DIN COMPANY LIMITED	3268	Crystal Industries Limited

3269	D. MANJI CONSTRUCTION LIMITED	3311	FREEWAY SERVICE STATION LIMITED
3270	D.LIGHT LIMITED	3312	FRIENDSHIP INVESTMENTS LIMITED
3271	DANIEL MUTISYA NDONYE	3313	FRONTIER ENGINEERING LIMITED
3272	DECASE CHEMICALS LIMITED	3314	FUELS & LUBRICANTS LIMITED
3273	DEEP BLUE LIMITED	3315	FUJIAN INSTALLATION (KENYA) COMPANY
3274	Deepen Naresh Babu Shah	3316	G.N. & CO (POLYETHYLENE) LIMITED
3275	DELIGHTS KENYA LIMITED	3317	GALAXY MERCHANTS LIMITED
3276	Delnet Services Limited	3318	GARDEN FREIGHT LOGISTICS LIMITED
3277	DL KOISAGAT TEA ESTATE LIMITED	3319	GARDEN PROPERTIES LIMITED
3278	DODHIA MOTORS LIMITED	3320	GATATHA FARMERS COMPANY LIMITED
3279	DOWNSTREAM ENERGY LIMITED	3321	GATEWAY MARINE SERVICES LIMITED
3280	E.P.DIS KENYA LIMITED	3322	GATHAIYA AND ASSOCIATES
3281	EAST AFRICAN PAPER MILLS LIMITED	3323	General Conference Corporation Of Seventh
3282	EAST GLOBAL LOGISTICS KENYA LIMITED	3324	GENERAL INDUSTRIES LIMITED
3283	EASTERN CHEMICAL INDUSTRIES LIMITED	3325	GENERIC AFRICA LIMITED
3284	ECLECTICS INTERNATIONAL LIMITED	3326	GEORGE TOWN TRAVEL & TOURS LIMITED
3285	Educational Scientific And Technical	3327	Giriraj Builders Limited
3286	Edward Mulewa Mwachinga	3328	Glenmark Pharmaceuticals (kenya) Limited
3287	ELDORET HOSPITAL LIMITED	3329	GLEVAK INVESTMENT LIMITED
3288	Eldo-rosta Construction Company Limited	3330	Global E-schools & Communities Initiative
3289	Galmart Supermarket Limited	3331	GO SOLAR SYSTEMS LIMITED
3290	ELECTRONIC POWER & COMMUN. LIMITED	3332	GOGAR FARMS LIMITED
3291	Elite Offset Limited	3333	GOLD ROCK DEVELOPMENT LIMITED
3292	ELKAY & SONS BUILDERS LIMITED	3334	Golden Africa Trading Limited
3293	Embassy Of Switzerland	3335	Gonas Best Limited
3294	EMERGENCY PLUS MEDICAL SERVICES	3336	GREEN ENERGY GROUP AS
3295	ENGINEERING SUPPLIES 2001 LIMITED	3337	GREENLIFE CROP PROTECTION AFRICA
3296	ENSEN ENERGY LIMITED	3338	GRUNDFOS KENYA LIMITED
3297	Equipment Sales (kenya) Limited	3339	GSM SYSTEMS EAST AFRICA LIMITED
3298	ESRI EASTERN AFRICA LIMITED	3340	HANGZHOU AGROCHEMICAL INDUSTRIES E.
3299	ETERNAL FOUNDATION CONSTRUCTION	3341	HARDI KENYA LIMITED
3300	EVERFLORA LIMITED	3342	HARDWARE & GENERAL STORES LIMITED
3301	Exon Investments Limited	3343	Hariom Hardware Kenya Limited
3302	SGA SECURITY SOLUTIONS LIMITED	3344	HEAVY VEHICLES AND PLANT SUPPLIES
3303	Farm Concern International Development	3345	HELA INTIMATES EPZ LIMITED
3304	Farmtown Distributors Limited	3346	Highport Merchants Limited
3305	FAYAZ BAKERS LIMITED	3347	Highridge Pharmaceuticals Limited
3306	FINE ENGINEERING WORKS LIMITED	3348	Highway Express Petroleum Limited
3307	FLEET LOGISTICS SERVICES LIMITED	3349	HINTERLAND EDUCATION DEVELOPMENT
3308	For You Clothing Limited	3350	Hi-tech Inks And Coating Limited
3309	Forza Consultants Limited	3351	HIVOS FOUNDATION
3310	FOUR CAST GROUP LIMITED	3352	HONDA MOTORCYCLE KENYA LIMITED

3353	HOPE PLASTICS LIMITED	3395	JONES LANG LASALLE KENYA LIMITED
3354	Horsebridge Network Systems (east Africa)	3396	JOSE TYRES LIMITED
3355	Hospitality Systems Consultants Limited	3397	Josra Coffee Company Limited
3356	I & M Bank Limited Staff Provident Fund	3398	Jowam Coffee Traders Limited
3357	IBERDROLA INGENIERIA Y CONSTRUCCION, S.	3399	Joyce Wambui Karanja
3358	IDEAL APPLIANCES LIMITED	3400	Juanco S.p.s.
3359	IMA HAULIERS LIMITED	3401	JUBILEE TIMBER AND HARDWARE LIMITED
3360	IMMA COMMUNICATIONS LIMITED	3402	Judicial Service Staff Superannuation Scheme
3361	IMPAX BUSINESS SOLUTIONS LIMITED	3403	Jumbo Quality Product Limited
3362	IMPERIAL COMMUNICATIONS AGENCY	3404	Jyoti Structures Limited
3363	Indiana Institute For Global Health Kenya	3405	K.K. LODGIT LIMITED
3364	INDRA LIMITED	3406	Kahawa Downs Limited
3365	INFINITI CAPITAL LIMITED	3407	Kaitet Tea Estate (1977) Limited
3366	INSTITUTE OF CERTIFIED PUBLIC	3408	KALAHARI PETROLEUM EAST AFRICA LIMITED
3367	Insurance Training & Education Trust	3409	Kalpataru Power Transmission Limited
3368	Intcon Africa Limited	3410	Karan Hardware Limited
3369	INTERAGRO (K) LIMITED	3411	KAREN INFORMATION RESOURCE AND
3370	INTERNATIONAL CENTRE FOR REPRODUCTIVE	3412	KARIKI LIMITED
3371	INTERNATIONAL HOUSE LIMITED	3413	KASKAZI NETWAORK LIMITED
3372	International Ngo Safety Organization	3414	Kasturi Supermarkets Limited
3373	INTERPLANT ROSES (EAST AFRICA) LIMITED	3415	Kayvee Construction Limited
3374	INTRASPEED ARCPRO (KENYA) LIMITED	3416	KEITT FRESH LIMITED
3375	ISON BPO KENYA LIMITED	3417	KENATCO TAXIS LIMITED
3376	J & K Investment Kenya Limited	3418	KENGAS ENERGY LIMITED
3377	J.f. Mccloy Limited	3419	Kengen Staff Retirement Benebits Scheme
3378	JAFLO TRADING LIMITED	3420	Kenjap Motors Limited
3379	JAGGED ALLIANCE LIMITED	3421	Kentsta Metal & Hardware
3380	Jalis Enterprises Limited	3422	Kenya Educational Trust Limited
3381	JAMES MWANGI WAIRAGU	3423	Kenya Institute Of Mass Communication
3382	JAMII COOP SAV AND CR LTD.	3424	KENYA PLANTERS CO-OPERATIVE UNION
3383	JASPAL SINGH HARBHAJAN SINGH	3425	KENYACOF LIMITED
3384	JAYRAJ ENTERPRISES LIMITED	3426	KERICHO GUEST ENTERPRISES LIMITED
3385	JETTA DISTRIBUTORS LIMITED	3427	KEY EXPORT COMPANY LIMITED
3386	Jhulay Lal Commodities Limited	3428	KIFARU ENTERPRISES LIMITED
3387	JIBRIL BROTHERS ENTERPRISES LIMITED	3429	KIJABE LIMITED
3388	Jilk Construction Company Limited	3430	KILIMAMBOGO MILLERS LIMITED
3389	Jimcab Services Limited	3431	KILINDINI WAREHOUSES (KENYA) LIMITED
3390	JINARO KIPKEMOI KIBET	3432	Kinde Engineering Works Limited
3391	Jkuat Enterprises	3433	KINGSTON TRADING COMPANY LIMITED
3392	JOGOO OUTERING SERVICE STATION LIMITED	3434	KINGSTONE CONSTRUCTION COMPANY
3393	John Brian Stores Limited	3435	Kinoti G. K. Hardware (k) Limited
3394	John Syekei Nyandieka	3436	Kiptagich Tea Estates Limited

3437	Kirinyaga District Farmers Sac	3479	Micro Enterprises Support Programme Trust
3438	Kisii Jumbo Hardware Limited	3480	MICROSAVE CONSULTING LIMITED
3439	KOBO SAFARIS LIMITED	3481	MILLENIUM CHUMA LIMITED
3440	KOPPERT BIOLOGICAL SYSTEMS (K)	3482	MILLING CORPORATION OF KENYA (2009)
3441	KORMOTO GENERAL AGENCIES LIMITED	3483	MISSISSIPPI COMMUNICATION LIMITED
3442	K-unity Savings And Credit Co-operative	3484	MOBILE WORLD KENYA LIMITED
3443	Kuresoi Tea Factory Limited	3485	MODERN RELIANCE INDUSTRIES LIMITED
3444	LABCHEM LIMITED	3486	MOGENI TEA FACTORY LIMITED
3445	Lath (kenya)limited	3487	MOIBEN CONNECTIONS LIMITED
3446	LATTANA INVESTMENT LIMITED	3488	Molline Traders Limited
3447	LAVINGTON SHOPPING COMPLEX LIMITED	3489	MOMBASA CANVAS LIMITED
3448	LEAN ENERGY SOLUTIONS LIMITED	3490	MULJI GOPAL BUILDERS LIMITED
3449	Leo Design Limited	3491	MUTAI ENTERPRISES
3450	Limuru Posho Mill Limited	3492	MUTAI HARDWARE STORE LIMITED
3451	LIRONA CONSTRUCTION LIMITED	3493	MUTHAIGA GOLF CLUB
3452	LLOYD MASIKA LTD	3494	Mutiso Menezes International Limited
3453	LOC SEVEN COMMUNICATIONS LIMITED	3495	MVITA DEVELOPMENT AND INVESTMENTS
3454	Long Term View Capital Limited	3496	NAIROBI SALAMA SERVICES STATION
3455	LOWLAND VEGETABLE GROWING COMPANY	3497	Nakauto House
3456	Lvemp-kisumu	3498	NAPRO INDUSTRIES LIMITED
3457	LYRIC INVESTMENT LIMITED	3499	NASIB INDUSTRIAL PRODUCTS LIMITED
3458	MACHAKOS CHMT	3500	NCR (KENYA) LIMITED
3459	MACSIM CARGO SERVICES LIMITED	3501	Ndumberi Dairy Farmers Coop Soc Ltd
3460	Madan Mohan Aggarwall	3502	Neo-electric Company Limited
3461	MAERSK KENYA LIMITED	3503	NETRONICS COMMUNICATIONS LIMITED
3462	MAGNUM ENGINEERING GENERAL	3504	NEW MUTHOKINJU HARDWERE LIMITED
3463	MALINDI TOTAL SERVICE STA TION	3505	NEW ROCKWELL SERVICE STATION LIMITED
3464	MANARA LIMITED	3506	NEW THIKA SERVICE STATION LIMITED
3465	Manchester Outfitters Limited	3507	NEW ZAWADI HARDWARE LIMITED
3466	Mara Farming Limited	3508	NEWMONT COMMODITIES
3467	MARAMBA TEA FACTORY LIMITED	3509	NEWSPAPER TRANSPORTERS LIMITED
3468	MARRICK ENTERPRISES LIMITED	3510	NGANJO HOUSE LIMITED
3469	MARTIN RUCHUU MUNYU	3511	NICE SUPERMARKET LIMITED
3470	Maseno University Rbs	3512	Nikunj Wholesalers Limited
3471	Mash East Africa Limited	3513	NKG COFFEE MILLS KENYA LIMITED
3472	MATCH ELECTRICALS LIMITED	3514	NODOR KENYA EPZ LIMITED
3473	Mattan Contractors Limited	3515	NOMAD PETROCHEM LIMITED
3474	MAU TEA M'PURPOSE	3516	NORKEN INTERNATIONAL LIMITED
3475	MAXAM LIMITED	3517	Northend Estates Limited
3476	Medionics Healthcare Limited	3518	NYANZA WOOLLEN SHOP LIMITED
3477	METRO LOGISTICS	3519	NYERI MOTOR SERVICES LIMITED
3478	METROPOLITAN NATIONAL SACCO SOCIETY	3520	NZMOBILE KENYA LIMITED

3521	OGILVY KENYA LIMITED	3563	RAGHIB STORE LIMITED
3522	OGILVY PUBLIC RELATIONS LIMITED	3564	RAGOS TRADING COMPANY LIMITED
3523	OIL SEALS AND BEARING CENTRE LIMITED	3565	RAHIM JUNEJA LIMITED
3524	OLD MUTUAL ASSET MANAGERS (KENYA)	3566	RAISONS TRADING COMPANY LIMITED
3525	OL-NJOROWA LIMITED	3567	RAMANI GEOSYSTEMS LIMITED
3526	OPAL INTER LIMITED	3568	RAMESHWAR DISTRIBUTORS LIMITED
3527	ORGANO GOLD KENYA LIMITED	3569	RAMOZ COMMUNICATIONS LIMITED
3528	ORIEL LIMITED	3570	RANFER TEAS (KENYA)
3529	Otech Communications Limited	3571	RASHID AMIR TRANSPORTERS LIMITED
3530	P G SECURITY LIMITED	3572	REGAL EQUIPMENT LIMITED
3531	PACIFIC PETROLEUM LIMITED	3573	RETAIL MANAGEMENT SOLUTIONS LIMITED
3532	Palak International Trading Limited	3574	RHOMBUS CONCRETE LIMITED
3533	Pan Africa Logistics Limited	3575	RICHARD OMWELA
3534	PANALPINA AIRFLO LIMITED	3576	RIFT VALLEY PRODUCTS LIMITED
3535	Paperbags Limited	3577	Riyadh Communication Limited
3536	Parbat Siyani Interiors Limited	3578	ROAMTECH SOLUTIONS LIMITED
3537	PARKLANE CONSTRUCTION LIMITED	3579	ROCHE KENYA LIMITED
3538	Partners For Health And Development In	3580	Rok Industries Limited
3539	Patmose Technical Services Limited	3581	ROKA INDUSTRIES LIMITED
3540	Patrick Mbisi Ikimire	3582	Romageco (kenya) Limited
3541	Pemco Agencies Limited	3583	ROYAL GROUP INDUSTRIES (K) LIMITED
3542	PETJU ENTERPRISES LIMITED	3584	Rubber Products Limited
3543	Pfizer Laboratories Limited	3585	RUIRU FEEDS LIMITED
3544	Phhoneart Solution Limited	3586	SABIC KENYA LIMITED
3545	PHILAFE ENGINEERING LIMITED	3587	Saboti Stores Limited
3546	PHOENIX TIMBER & HARDWARE LIMITED	3588	Safe Haven Limited
3547	PICCALILLY INTERNATIONAL LIMITED	3589	SAFE WORLD TELECOM LIMITED
3548	Pierlite East Africa Limited	3590	SAFEWAYS EXPRESS LIMITED
3549	PINNACLE KENYA TRAVEL & SAFARIS LIMITED	3591	SALIM WAZARAN KENYA COMPANY
3550	PLANNING SYSTEMS SERVICES LIMITED	3592	SAMASOURCE KENYA LIMITED
3551	PLASTIC ELECTRICONS LIMITED	3593	SAMEER TECKOM LIMITED
3552	Polly Propelin Bags Limited	3594	Samin Steels Limited
3553	POLYPHASE SYSTEMS LIMITED	3595	Samuu Enterprises Limited
3554	Porsche Centre Nairobi Limited	3596	SANCOM LIMITED
3555	PREMIER INDUSTRIES LIMITED	3597	SANGANA COMMODITIES (KENYA) LIMITED
3556	PRIDEINN HOTELS & INVESTMENTS LIMITED	3598	Sanken Overseas (kenya) Limited
3557	Prime Mover Insurance Brokers Limited	3599	Sanras Builders Limited
3558	PRINTFAST KENYA LIMITED	3600	Saracen Media Limited
3559	PRINTING SERVICES LIMITED	3601	SATELITE MOBILE SALES LIMITED
3560	PRIVATE SAFARIS (EAST AFRICA) LIMITED	3602	Sato Properties Ltd
3561	PROTECH INDUSTRIAL EQUIPMENT LIMITED	3603	Sconco Limited
3562	RADLETT HOLDINGS LTD	3604	SEAFORTH SHIPPING (KENYA) LIMITED

3605	Seamus Trading Company Limited	3647	STARWAY INTERNATIONAL FREIGHT &
3606	SERVISCOPE EAST AFRICA LIMITED	3648	STRATEGIC MOBILE LIMITED
3607	SERVTEL COMMUNICATIONS	3649	SUMARIA DISTRIBUTORS LIMITED
3608	SGA CASH IN TRANSIT LIMITED	3650	Sunkun Supplies Limited
3609	SHADE NETT LIMITED	3651	SUNLAND ROSES LIMITED
3610	Shaneebal Limited	3652	SUNOVA INTERNATIONAL LIMITED
3611	Shanga Engineering Works Limited	3653	SUNRIPE (1976) LIMITED
3612	SHANIR DISTRIBUTORS LIMITED	3654	Superifone Communications Limited
3613	Shankar Electronics Limited	3655	Tipsy Wood Proservation Limited
3614	SHAPLEY BARRET & CO	3656	Supersleek Limited
3615	Shining Hope For Communities(shofco)	3657	LOCAL PRODUCTIONS KENYA LIMITED
3616	Shreeji Wholesalers And Hardware	3658	Swift Mobiles Limited
3617	SIAYA SELF SERVICE STORE LIMITED	3659	Synergy Lubricant Solutions Limited
3618	SIERRA FLORA LIMITED	3660	Taifa Cables And Retreads Limited
3619	SIFA INVESTMENTS LIMITED	3661	TAMARIND MANAGEMENT LIMITED
3620	SILAFRICA KENYA LIMITED	3662	Tangaza College
3621	SILVER HOLDINGS LIMITED	3663	TATO AUTO SPARES (K) CO. LIMITED
3622	Silverspread Services Station Limited	3664	TEJO STEEL HARDWARE LIMITED
3623	SIMBA HOSPITALITY SERVICES LIMITED	3665	Telesoft Communications Limited
3624	SIMBA PHARMACEUTICAL LIMITED	3666	Tembo Coop.s & Cr. Ltd.
3625	SIMBA VEHICLE RENTAL LIMITED	3667	Temenos East Africa Limited
3626	Simbapay Money Transfer Limited	3668	TERRITORIAL WORKS (K) LIMITED
3627	SIMON HUGH JOHNSON	3669	THE JUNCTION LIMITED
3628	SIONGOROI DAIRY PLANT LIMITED	3670	The Micronutrient Initiative L Initiative Pour
3629	Sita Information Networking Cuputing B.v	3671	The Presbyterian Foundation
3630	SKILLMAN CONSTRUCTION LIMITED	3672	THE PRINT STORE LIMITED
3631	SKYWEST AVIATION LIMITED	3673	THE REAL IPM COMPANY (KENYA)LIMITED
3632	SKYWARD EXPRESS LIMITED	3674	The Rodwel Press Limited
3633	SLATER & WHITTAKER LTD	3675	Thika Farmers Group Limited
3634	SOJANMI SPRINGFIELDS LIMITED	3676	TIN CAN MANUFACTURERS LIMITED
3635	SOLITON TELMEC LIMITED	3677	TITUS TUKERO OLE NAIKUNI
3636	SOLUNET BUSINESS SOLUTIONS LIMITED	3678	TODDY CIVIL ENGINEERING COMPANY
3637	SOMA ASSOCIATES	3679	TOM JULIUS ONYANGO
3638	SOUTHERN CROSS SAFARIS (MOMBASA)	3680	TOP CHOICE SURVEILLANCE LIMITED
3639	Sparkle Brands Limited	3681	TOTAL FRESH EXPORTERS LIMITED
3640	Sparkles Mobile Centre Limited	3682	TOWER SAVINGS AND CREDIT CO-OPERATIVE
3641	Specialised Fibreglass Limited	3683	TOWFIQ KENYA LIMITED
3642	SPECIALIZED POWER SYSTEMS LIMITED	3684	TRACK AND TRACE LIMITED
3643	Spotlight Publishers (e. A.) Limited	3685	Tradecon (mombasa) Limited
3644	SQUAD DIGITAL LIMITED	3686	Trakana Mombasa Limited
3645	STAGE MATTRESSES LIMITED	3687	TRANS - BUSINESS MACHINES LIMITED
3646	Stallion Stationery Manufacturers Limited	3688	Transmara General Store Limited

3689	Transtrade Services Limited	3731	Zhongfa Asia Africa Hotels Co. Limited
3690	TRAVEL CREATIONS LIMITED	3732	ZTE (KENYA) LIMITED
3691	TRIPLE EDGE MEDIA LIMITED	3733	Project Implementation Unit
3692	TRM HOLDINGS LIMITED	3734	DUNBAR INVESTMENTS LIMITED
3693	Truckers Paradise Limited	3735	Draft And Develop Engineers Limited
3694	TRUFOODS LIMITED	3736	ANGEL EQUIPMENT LEASING LIMITED
3695	TSC STAFF RETIREMENT BENEFITS SCHEME	3737	SOMAK FLIGHTS LIMITED
3696	Tulin Stores Limited	3738	CHRISTINE KAMAMI MICHIRA
3697	TWaweza East Africa Limited	3739	Delta Automobile Limited
3698	Twiga Construction Limited	3740	African Institute For Development Policy
3699	Uhuru Flowers Limited	3741	THE DAVID SHELDRIK WILDLIFE TRUST
3700	Ultimate Engineering Limited	3742	P. C. E. A Chogoria Hospital
3701	Umma University Trust Registered Trustees	3743	Kenya Human Rights Commission
3702	UNIFILTERS KENYA LIMITED	3744	SIAMANDA DUTYFREE LIMITED
3703	UNIFORM DISTRIBUTERS LIMITED	3745	PACT INC
3704	Union Of Kenya Civil Servants	3746	ELDOBASE CHEMISTS LIMITED
3705	UNITY AUTO GARAGE (NAIROBI) LIMITED	3747	THE NAIROBI WOMENS HOSPITAL
3706	URGENT CARGO HANDLING LIMITED	3748	Centres For International Programs Kenya
3707	URITHI HOUSING CO-OPERATIVE SOCIETY	3749	Aic Kijabe Hospital
3708	Vam Health Services Kenya Limited	3750	BROOKHOUSE SCHOOLS LIMITED
3709	Van Oord Dredging And Marine Contractors	3751	Saferworld (afica)
3710	Veer Investments Limited	3752	ACADEMIC SERVICES LIMITED
3711	Vibs Enterprises Limited	3753	Water Services Trust Fund
3712	VICTORIA COURTS TRADING LIMITED	3754	PATHCARE KENYA LIMITED
3713	VICTORIA ENGINEERING COMPANY LIMITED	3755	MAKADARA CHEMIST
3714	Viraat Kenya Limited	3756	African Wildlife Foundation
3715	VIRTUAL CITY LIMITED	3757	SIL EDUCATIONAL TRUST
3716	VITAFOAM PRODUCTS LIMITED	3758	Missions Of Hope International
3717	VIVID PRINTING EQUIPMENT SOLUTIONS	3759	THE CORNER SHOP LIMITED
3718	WALL STREET BUSINESS PARK LIMITED	3760	Vi Planterar Trad
3719	WALLIS DRILLING (KENYA) LIMITED	3761	THE FRED HOLLOWS FOUNDATION KENYA
3720	WANAINCHI MARINE PRODUCTS (KENYA)	3762	Soil Merchants Kenya Limited
3721	WANANCHI SAVINGS AND CREDIT CO-	3763	AFRICAN AGRICULTURAL TECHNOLOGY
3722	WANANCHI TELECOM LIMITED	3764	EXECUTIVE HEALTHCARE SOLUTIONS LIMITED
3723	WELDING ALLOYS LIMITED	3765	ST MARY'S MISSION HOSPITAL NAIROBI
3724	WESTLANDS HOTELS LIMITED	3766	INDIGO TELECOM LTD
3725	Wild Elegance Fashions Limited	3767	St Luke Orthopaedic And Trauma Hospital
3726	WOODSTONE LIMITED	3768	Medecins Sans Frontieres France (kenya)
3727	YANA TYRE CENTRE LIMITED	3769	Shree Cutchhi Leva Patel Charitable Trust
3728	YOGI CORP (E.A) LTD	3770	MICHENI JAMILICK MUTHUURI
3729	YUASA MOTORS LIMITED	3771	Catholic Diocese Of Kitui
3730	ZEN GARDEN LIMITED	3772	LINTON PARK PLC

3773	OSHWAL EDUCATION AND RELIEF BOARD	3815	Sight Savers International (royal
3774	I Choose Life-africa	3816	TATU CITY LIMITED
3775	SHREE CUTCHI LEVA PATEL SAMAJ	3817	Mombasa Port Coop Sav & Cr Ltd
3776	KITO PHARMACEUTICALS LIMITED	3818	MUSIC COPYRIGHT SOCIETY OF KENYA
3777	Xtreme Adventures Limited	3819	Ivee Infusions Epz Limited
3778	Cab International Africa Regional Centre	3820	Nairobi South Medical Centre Limited
3779	Brightways Travels And Tours Limited	3821	Lukenya Academy
3780	PANNAR SEED (KENYA) LIMITED	3822	Dixa Agro Vet Limited
3781	IMARIKA SAVINGS AND CREDIT CO-	3823	Trocaire Ireland
3782	ASHTON APPAREL EPZ LIMITED	3824	Mariakani Cottage Hospital Limited
3783	SERVICOFF LIMITED	3825	Kenya Bankers (employers) Association
3784	Kizingo Butchery Limited	3826	INTERNATIONAL DEVELOPMENT RESEARCH
3785	LORDS HEALTHCARE LIMITED	3827	NYATI SAVINGS AND CREDIT CO-OPERATIVE
3786	CHARLES WAWERU GATONYE	3828	World Wide Fund For Nature
3787	GLOBAL APPARELS KENYA (EPZ) LIMITED	3829	NDOVU ESTATES LIMITED
3788	MAJID MBARAK WARSHOW	3830	St. Theresa's Mission Hospital -kiirua
3789	Vetagro And Pulpers Company Limited	3831	Saudi Arabian Airlines
3790	DEUTSCHE LUFTHANSA	3832	MUTHAIGA FINE MEATS LIMITED
3791	Rift Petroleum Limited	3833	BUTTON AND MASON MINES LIMITED
3792	ST. ANDREW'S SCHOOL TURI LIMITED	3834	Tanykina Dairy Plant Limited
3793	Ndege Chai Co-op Sav & Cr Soc.	3835	KAHUHO HOLDINGS LIMITED
3794	PILOT PHARMACEUTICALS LIMITED	3836	K & A SELF SELECTION STORE LIMITED
3795	MEGA GARMENT INDUSTRIES KENYA (EPZ)	3837	Eric Mwangi Kahugu
3796	FARMLAND AVIATION LIMITED	3838	AFRICARE LIMITED
3797	Acdi/voca - Kenya	3839	UNITED WOMEN SACCO
3798	ACCORD HEALTHCARE (KENYA) LIMITED	3840	RAPTIM HUMANITARIAN TRAVEL
3799	Athiriver Shalom Community Hospital	3841	TAHMEED COACH LIMITED
3800	JUNGLE MACS (EPZ) LIMITED	3842	South Lemon Limited
3801	INTERSAT AFRICA LIMITED	3843	YEHU MICROFINANCE SERVICES LIMITED
3802	The Salesians Of Don Bosco Registered	3844	TECHNO RELIEF SERVICES (EPZ) LIMITED
3803	DIANI BEACH HOSPITAL LIMITED	3845	REVITAL HEALTH CARE (EPZ) LIMITED
3804	Market Development Trust	3846	Victoria Pharmaceuticals Limited
3805	UNITED PHARMA (K) LIMITED	3847	JOCHAM HOSPITAL LIMITED
3806	Royal Netherlands Embassy	3848	Nafaka Cereal Supplies Limited
3807	WANGU INVESTMENT COMPANY LIMITED	3849	SUNSHINE SECONDARY SCHOOL
3808	Marie Stopes Kenya Limited	3850	Agricultural Society Of Kenya
3809	African Economic Reseach Consortium	3851	INTERNATIONAL BUSINESS & TECHNICAL
3810	Chess Enterprises Limited	3852	Nazareth Hospital
3811	CHIGWELL HOLDINGS LIMITED	3853	IMA WORLD HEALTH
3812	ONE ACRE FUND	3854	Central Depository And Settlement
3813	INTERNATIONAL FEDERATION OF RED CROSS	3855	UNIVERSITY OF EASTERN AFRICA BARATON
3814	Mambo Wholesalers Limited	3856	Artzen Zonder Grensen Holland -(msf

3857	TRADE WORLD KENYA LIMITED	3899	CARZAN FLOWERS (KENYA) LIMITED
3858	Kisumu Polytechnic	3900	LACHLAN KENYA LIMITED
3859	ROTAM SUB SAHARAN AFRICA LIMITED	3901	NORDA INDUSTRIES LIMITED
3860	NUSU -NUSU PRODUCTIONS LIMITED	3902	Stuntwave Limited
3861	UNIGROUP TRANSPORTERS LIMITED	3903	Golden Lion International Limited
3862	EPPIC OIL (K) LIMITED	3904	Jukoma Enterprises Limited
3863	INNOVATIVE SUPPORT SERVICES	3905	LODWAR WHOLESALERS LIMITED
3864	KABRAS AGROVET LIMITED	3906	BRUDAN GENERAL STORE
3865	HORTIPRO LIMITED	3907	RUBY HARDWARE LIMITED
3866	JAPAN INTERNATIONAL COOPERATION	3908	IMA DISTRIBUTORS LIMITED
3867	AKIIRA GEOTHERMAL LIMITED	3909	Land O'lakes Inc
3868	JAMBO EAST AFRICA LIMITED	3910	Egypro East Africa Limited
3869	Cape Suppliers Limited	3911	Jacky's International Limited
3870	M.C. KIAMBU SERVICES STATION LIMITED	3912	Mkomani Clinic
3871	Lims Company Limited	3913	CHOICE INTERNATIONAL FORWARDING
3872	QUICKPACK LIMITED	3914	SMART PRINTERS LIMITED
3873	JONATHAN STEWART PHILIP COULSON	3915	ORANGE PHARMA LIMITED
3874	RESHMAN INTERNATIONAL LIMITED	3916	DAMCO LOGISTICS KENYA LIMITED
3875	SAIMAR LIMITED	3917	IDEAL OILMART AGENCIES LIMITED
3876	KOBIAN (KENYA) LIMITED	3918	CPF (INDIVIDUAL) PENSION SCHEME
3877	Steg International Services (kenya)	3919	Rai Holdings Limited
3878	VAN HARVEST ENTERPRISES COMPANY	3920	SMOTH-RIFT MERCHANTS LIMITED
3879	PERFORMANCE PARTS LIMITED	3921	DUPLEX TRADING COMPANY
3880	KENGAS LINK LIMITED	3922	Sinendet Tea M'purpose
3881	RAMESH KUMAR COMMODITIES LIMITED	3923	Varsani Brake Linings Limited
3882	HALANE CONSTRUCTION COMPANY LIMITED	3924	ARM MINERALS AND CHEMICALS LTD
3883	THUMA DISTRIBUTORS COMPANY LIMITED	3925	KOSMOIL PETROLEUM (EA) LIMITED
3884	KHILJILCONSTRUCTION COMPANY LIMITED	3926	WINDLE INTERNATIONAL-KENYA
3885	ASHNIL HOTELS LIMITED	3927	GAME DISCOUNT WORLD (KENYA) LIMITED
3886	CAPE HOTEL LIMITED	3928	SHAH BHAGWANJI HANSRAJ
3887	Nairobi Timber Projects Limited	3929	MADRUGADA LIMITED
3888	GERMAN SCHOOL SOCIETY	3930	METHODIST CHURCH IN KENYA
3889	Cooperative Housing Foundation (chf)	3931	BAKPHARM LIMITED
3890	RONAK AGROVET LIMITED	3932	ALCATEL EAST AFRICA LIMITED
3891	Paras Industries Limited	3933	ABDULGANI TRADING COMPANY LIMITED
3892	Sunny Electronics Limited	3934	JACMIL LIMITED
3893	CBA Property Holdings Limited	3935	Mercy Corps
3894	IDEAL CERAMICS LIMITED	3936	SUNVEAT FOODS LIMITED
3895	Silver Star Manufacturers Ltd	3937	AMICA SAVINGS AND CREDIT CO-OPERATIVE
3896	Hassanali Glass And Hardware	3938	TAITA HILLS AND SALT LICK WILDLIFE
3897	ADVENTURES ALOFT KENYA LIMITED	3939	ANGLO AFRICAN PROPERTY HOLDINGS PLC
3898	Adil Arshed Khawaja	3940	BINS MANAGEMENT SERVICES LIMITED

3941	MEGASCOPE HEALTHCARE (K) LIMITED	3957	WTS INTERNATIONAL LIMITED
3942	The African Academy Of Sciences	3958	GALLAGHER POWER FENCE SYSTEMS LIMITED
3943	GUACA STATIONERS LIMITED	3959	CHESTER HOUSE LIMITED
3944	Gopitech (kenya) Limited	3960	LOGISTICS LINK LIMITED
3945	Devinderpal Singh Virdee	3961	NINI LIMITED
3946	Odex Chemicals Limited	3962	JETLAK FOODS LIMITED
3947	THOMAVA ENTERPRISES COMPANY LIMITED	3963	KENYA INLAND PORTS ENTERPRISES LIMITED
3948	SIVERLANE INVESTMENTS LIMITED	3964	SWEDISH SCHOOL ASSOCIATION OF KENYA
3949	Concordia Building And Civil Engineering	3965	CROP NUTRITION LABORATORY
3950	AFRIBRIDGE TRADE EXPORTERS LIMITED	3966	ISL KENYA LIMITED
3951	P&G DISTRIBUTION EAST AFRICA LIMITED	3967	MEDI HEAL HOSPITAL AND FERTILITY CENTRE
3952	LUCKY IRON MONGERS LIMITED	3968	RANWAY TRADERS LIMITED
3953	Loreto Institute	3969	Mfi Managed Document Solutions Limited
3954	ULTRA HOLDINGS (K) LIMITED	3970	Ukwala Supplies Limited
3955	Feed The Children (a I C)	3971	CCI KENYA LIMITED
3956	CAJO INVESTMENTS COMPANY LIMITED	3972	REHISI WHOLESALERS LIMITED