



ORDER/NERC/200B/2020

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF THE EXTRAORDINARY REVIEW OF MULTI YEAR TARIFF ORDER 2015
FOR EKO ELECTRICITY DISTRIBUTION PLC**

TITLE

1. This regulatory instrument may be cited as the **REVISED MULTI YEAR TARIFF ORDER (MYTO) 2020 for Eko Electricity Distribution Plc.**

COMMENCEMENT

2. This Order shall take effect from 1st November 2020 and shall cease to have effect on the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Nigerian Electricity Regulatory Commission ("NERC" or the "Commission").

CONTEXT

3. The Commission has reviewed an extra-ordinary tariff review application filed by Eko Electricity Distribution Plc ("EKEDC") seeking approval to review its end-user tariffs in consideration of the impact of inflation, foreign exchange and implementation of its investment plan towards improving service to customers.
4. The Commission, pursuant to sections 32 and 76 of the Electric Power Sector Reform Act ("EPSRA"), issued the MYTO – 2015 Tariff Order in December 2015 to address, amongst other objectives, the provision of cost-reflective tariffs thus ensuring that prices charged by licensees are fair to consumers and are sufficient to allow licensees that operate efficiently to recover the full cost of their activities, including a reasonable return on the capital invested in the business.
5. Section 6 of the MYTO Methodology (Amended) provides for the biannual minor review of tariffs taking into consideration changes in exogenous variables outside the control of operators in the Nigerian Electricity Supply Industry ("NESI"). These variables are the Nigerian and United States inflation rates, NGN/USD foreign exchange rates, gas prices and available generation capacity.
6. Section 9(c) of the "Regulations on Procedure for Electricity Tariff Reviews in the Nigerian Electricity Supply Industry" provides the basis upon which the Commission may accept applications for the conduct of extraordinary tariff reviews.

7. The Commission reviewed the application filed by EKEDC taking into consideration the outcome of public consultations held in February - March 2020 and approved end-user tariffs for the period 1st September 2020 to 30th June 2025.
8. Subsequent to the review of the EKEDC's application and the outcome of the public consultation, the Commission had vide Order NERC/200/2020, approved end-user tariffs that reflect the impact of changes in macroeconomic parameters on EKEDC's revenue requirement and a revised tariff design that aligns rates paid by customers with the quality of service as measured by average availability of power supply over a one-month period. The Order takes cognisance of the varying levels of infrastructural development in the utility's network that is directly attributable to the level of investment which results in customers enjoying different levels of supply in the same network. The Order further seeks to incentivise utilities to invest across their entire networks thus migrating more customers to higher quality of service and ensuring that the rates paid by customers is aligned with service improvements.
9. The Commission further directed EKEDC to pursue continuous engagement with its customers through all mediums of public consultations on the committed levels of quality of electricity supply on the basis of monthly average hours of supply per day.
10. Pursuant to the objective of incentivising a continuous improvement of service for all customers, the Order further provides that –
 - a. **there shall be no tariff reviews for customers experiencing an average power supply availability of less than an average of 12-hours per day over a period of one month.**
 - b. unmetered customers within service bands A, B and C thus benefitting from a supply availability in excess of an average of 12hrs per day over a period of one month as affected by the Tariff Order shall be protected by the provisions of the "Order on Capping of Estimated Bills in NESI" and the FGN intervention on accelerated metering of all customers.
 - c. EKEDC shall continue to maintain the lifeline tariff of NGN4.00/kWhr for all customers consuming less than 50kWhrs of energy per month as a safeguard for the less privileged members of the society.
11. Following complaints by various consumer/trade associations, civil society groups and labour unions to the Federal Government on the implementation of MYTO-2020, joint consultative meetings were held between the Federal Government of Nigeria ("FGN"), labour unions and other stakeholders to review their submissions on the implementation of rates in the MYTO-2020 Tariff Order.
12. The team representing FGN agreed to a 14-day freeze on the tariffs payable by end-use customers to allow for further consultation with the labour union. This was communicated vide a communique jointly signed by both the representatives of the government and the labour union.



13. Section 33 of EPSRA provides that *"the Minister may issue general policy directions to the Commission on matters concerning electricity, including directions on overall system planning and coordination, which the Commission shall take into consideration in discharging its functions under section 32(2), provided that such directions are not on conflict with this Act or the Constitution of the Federal Republic of Nigeria"*.
14. The Secretary to the Government of the Federation, Minister of Power and other Ministers were part of the FGN team that issued the communique. The Commission duly accept the decision as a general policy direction in accordance with section 33 of EPSRA.
15. Section 22 of the Business Rules of the Commission Regulations 2006 (the "Business Rules") provides that *"the Commission may on its own or on the application of any of the persons or parties concerned, within sixty (60) days of the making of any Decision, direction or Order, reconsider, vary or review such Decision, directions or Orders and make such appropriate Orders as the Commission deems fit"*.
16. The Commission having accepted the policy direction suspended the MULTI YEAR TARIFF ORDER 2020 for EKEDC by Order No. NERC/209/2020 dated 28th September 2020. The suspension was for a period of 14-days with effect from 28th September 2020.
17. Subsequent to the conclusion of consultations with the labour unions, the Commission received a policy direction on end-user tariffs intervention from the Minister of Power on 15th October 2020 in accordance with section 33 of EPSRA. The policy direction proposed the reliefs below in tariff setting in NESI for the fourth quarter of 2020 –
 - a. Band A: 10% reduction in the marginal increase experienced due to transition to service-based tariff ("SBT")
 - b. Band B: 10.5% reduction in the marginal increase experienced due to transition to SBT.
 - c. Band C: 31% reduction in the marginal increase experienced due to the transition to SBT.
 - d. Band D: No change.
 - e. Band E: No change.
18. The Commission **HEREBY REVOKES** the NERC Order on Suspension of the Multi Year Tariff Order (MYTO) 2020 for the Electricity Distribution Licensees and the Multi Year Tariff Order 2020 for EKEDC.
19. The Commission **HEREBY APPROVES** the REVISED MULTI YEAR TARIFF ORDER (MYTO) 2020 for Eko Electricity Distribution Plc which addresses the adjustments to the tariffs payable by EKEDC's customers in compliance with the policy direction on end-user tariff intervention and the minimum remittance thresholds in accordance with FGN tariffs policy support.



OBJECTIVES

20. This Order seeks to:

- a. Ensure that prices charged by EKEDC are fair to customers and are sufficient to allow EKEDC to fully recover the efficient cost of operation, including a reasonable return on the capital invested in the business pursuant to the provisions of sections 32(d) and 76(2)(a) of EPSRA.
- b. Provide a path to a transition to fully service-based cost-reflective tariffs by July 2021.
- c. Reclassify and disaggregate customers and customer clusters on the basis of EKEDC's commitment on quality of service to customer clusters.
- d. Ensure that customer tariffs are commensurate and aligned with the quality and availability of power supply committed to customer clusters by EKEDC.
- e. Ensure sustained improvement in reliability and quality of supply by incentivising EKEDC to off-take energy in accordance with its Vesting Contract and MYTO load allocation.
- f. Provide a framework for settlement of imbalances between Transmission Company of Nigeria Plc ("TCN") and EKEDC on delivery and offtake of available energy in accordance with the Market Rules, vesting contracts and other industry documents.
- g. Provide a framework that ensures customer tariffs are consistent with the services they receive from EKEDC.
- h. Develop and implement a framework for enforcing market discipline in respect of market remittances and managing future revenue shortfalls in the industry including a minimum market remittance requirement to account for differences between cost-reflective tariffs and allowed tariffs in the settlement of invoices issued by the Nigerian Bulk Electricity Trading Plc ("NBET") and the Market Operator ("MO").
- i. Support the interim arrangements for payments to the electricity market and reaffirm the payment securitisation requirement and flow of funds from EKEDC to NBET and MO.

BASIS FOR THE REVIEW

21. Change in Rate Design

Pursuant to the outcome of the public hearings held in February/March 2020 on the extraordinary tariff application filed by EKEDC, the Commission directed the utility to adopt a revised rate design that aligns tariffs with service level experience of customers in different clusters/locations. Upon evaluation of EKEDC's application, the Commission considered and approved five (5) tariff 'Service Bands' representing relative quality of service experience as measured by the committed minimum average hours of supply per day over a period of one month, interruptions (frequency and duration), service voltage levels and a number of other service parameters. These service bands are further subdivided into tariff classes as follows:

- (i) Non-Maximum Demand (Non-MD).
- (ii) Low voltage Maximum Demand (MD 1).
- (iii) Medium/High voltage Maximum Demand (MD 2).
- (iv) Lifeline tariff class (R1) (for consumption of not more than 50kWh/month).



Table – 1 below is a comparative analysis of the new and old tariff classes:

Table – 1: EKEDC Tariff Classification

Service Bands	New Tariff Class	Old Tariff Class
Lifeline	R1	R1
A (minimum of 20hrs/day)	A – Non-MD	R2, C1, D1, A1 (single and three phase)
	A – MD 1	R3, C2, D2, A2 Street Light
	A – MD 2	R4, C3, D3, A3
B (minimum of 16hrs/day)	B – Non-MD	R2, C1, D1, A1 (single and three phase)
	B – MD 1	R3, C2, D2, A2 Street Light
	B – MD 2	R4, C3, D3, A3
C (minimum of 12hrs/day)	C – Non-MD	R2, C1, D1, A1 (single and three phase)
	C – MD 1	R3, C2, D2, A2 Street Light
	C – MD 2	R4, C3, D3, A3
D (minimum of 8hrs/day)	D – Non-MD	R2, C1, D1, A1 (single and three phase)
	D – MD 1	R3, C2, D2, A2 Street Light
	D – MD 2	R4, C3, D3, A3
E (minimum of 4hrs/day)	E – Non-MD	R2, C1, D1, A1 (single and three phase)
	E – MD 1	R3, C2, D2, A2 Street Light
	E – MD 2	R4, C3, D3, A3

EKEDC shall be liable for service improvements in accordance with commitments under its universal service obligations for providing electricity supply to customers. Attached herewith as Appendix 2 are details of the service improvement commitments made by EKEDC to customers in various tariff bands for the period 1st September 2020 to 31st December 2021.

22. Capital Expenditure (“CAPEX”) Plan

EKEDC has applied to the Commission for an upward review of the CAPEX provisions in its tariffs to support the implementation of its Performance Improvement Plans (“PIP”) over the next 5 years. Pursuant to the request, the Commission has shared a CAPEX Request Template with EKEDC as a guide for a revised submission to qualify for consideration in the tariffs. Accordingly, the rates as contained in this Order and valid to December 31, 2020 are based on current CAPEX provision as contained in MYTO-2015 Order, with necessary adjustments for changes in relevant macroeconomic indices. Any verified and approved investments beyond the CAPEX allowances during this period shall be recognised and applied in the Tariff Order commencing on 1st January 2021. CAPEX review proposals for the period 2021 – 2025 shall be evaluated and upon approval applied in the Tariff Order commencing on 1st January 2021.



23. MYTO Load Allocation

The current MYTO load allocation to DisCos was presented as a subject matter for consultation during the public hearings in consideration of the applications for extraordinary tariff review. Several DisCos and TCN consider the current MYTO Load Allocation as sub-optimal, given the changes that have occurred in load growth and capacities of the transmission and distribution networks. However, a full justification for a holistic review of the MYTO load allocation could not be established during this Extra-Ordinary Tariff Review process. Accordingly, the Commission orders that the current MYTO load allocation shall be maintained for the purpose of computing the relevant tariffs of all DisCos.

24. Tariff Assumptions

Pursuant to the provisions of the MYTO Methodology and the Regulation on Procedure for Electricity Tariff Review in NESI, Table 2 below provides the key indices considered in evaluating the tariff application by EKEDC in this Extraordinary Tariff Review process. The projected parameters in this Order shall be reviewed and retrospectively adjusted during the December 2020 Minor Review of Tariffs to align the assumptions with actuals.

- a. **Nigerian rate of inflation:** The Nigerian rate of inflation for July 2020 as obtained from the National Bureau of Statistics (NBS) was 12.82%. This rate was adopted to project Nigerian inflation rates for year 2020 and beyond.
- b. **Exchange Rate:** In accordance with the provisions of the MYTO Methodology, CBN official exchange rates were used in this review. The MYTO - Methodology provides for a premium of 1% above the CBN rate as transaction cost and this was applied in the current review. The applicable NGN/USD exchange rate for the period September 1, 2020 and beyond is computed as NGN380 +1% premium = NGN383.80.
- c. **US rate of inflation:** Based on the data obtained from the website of the United States Bureau of Labor Statistics (<http://www.bls.gov>), the US inflation rate for the month of July 2020 was 1.0%. This rate was adopted for the purpose of this review to project US Inflation rates for year 2020 and beyond.
- d. **Gas Price:** The price of natural gas for the power sector has been regulated since the inception of MYTO in 2008. The Commission has maintained the gas price of US\$2.50/MMBTU and gas transportation cost of US\$0.80/MMBTU for this review. Other grid connected generation companies with contracted gas prices outside the regulated rates and as provided in their respective Gas Sale Agreements ("GSAs") are also provided for in the MYTO model as a pass-through cost.






Table – 2: Key Indices Considered in Evaluating EKEDC Application

Parameter	Sep – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022
Nigerian Inflation	12.82%	12.82%	12.82%	12.82%
Exchange Rate (₦/US\$)	383.8	383.8	383.8	383.8
US Inflation	1.00%	1.00%	1.00%	1.00%
Sent out Generation (MWh/h)	4,646	4,974	4,974	5,325
Weighted Generation Price (₦/kWh)	25.6	25.6	25.6	25.6
TCN and Admin Charge (₦/kWh)	7.8	8.3	8.3	8.2
Delivered to EKEDC (MWh/h)	440	473	473	509
ATC&C Losses	11.23%	10.09%	10.09%	10.09%
End-use Cost-reflective Tariffs (₦/kWh)	49.62	50.73	50.73	50.89
End-use Allowed Tariffs (₦/kWh)	40.44	47.90	50.73	50.89
Tariff Shortfall (₦/kWh)	9.18	2.83	-	-

25. Approved End-user Tariffs Effective from 1st November 2020

Pursuant to EKEDC's application for extraordinary tariff review and consistent with paragraph 21 of this Order, the Commission considered and approved the tariffs in Table-3A below with effect from 1st November 2020 and shall remain in force until the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Commission.

Table – 3A: Approved End-user Tariffs (₱/kWh) for EKEDC

Tariff Class	Nov – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022	Jan – Dec 2023	Jan – Dec 2024	Jan – Dec 2025
Life-line (R1)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
A - Non MD	51.50	54.08	56.42	57.25	53.08	52.06	52.03
A - MD1	54.07	56.94	59.40	60.28	58.43	57.31	57.27
A - MD2	54.07	56.94	59.40	60.28	60.73	59.57	59.53
B - Non MD	47.55	49.81	52.11	52.74	53.56	52.53	52.50
B - MD1	50.23	52.81	55.93	55.91	56.69	55.60	55.57
B - MD2	50.23	52.81	55.93	55.91	56.78	55.70	55.66
C - Non MD	38.44	43.01	47.83	45.42	46.25	45.36	45.33
C - MD1	45.12	52.69	55.80	54.69	50.63	49.66	49.63
C - MD2	45.12	52.69	55.80	54.69	56.66	55.57	55.54
D - Non MD	40.82	40.82	43.23	43.22	43.89	43.05	43.02
D - MD1	47.77	47.77	50.88	49.52	48.72	47.79	47.76
D - MD2	47.77	47.77	50.88	49.52	50.29	49.33	49.29
E - Non MD	36.15	36.15	38.29	38.28	38.49	37.75	37.73
E - MD1	39.63	39.63	41.81	41.80	41.65	40.85	40.83
E - MD2	39.63	39.63	41.81	41.80	42.04	41.24	41.21

26. Tariff Freeze for Customers in Bands D and E

Following consultations and directions on tariff policy, the Commission hereby approves a deferment of the applicable tariffs for customers in service bands D and E (that is customers with a service commitment of less than an average of 12-hours of supply per day over a period of one month for the period 1st September 2020 to 1st January 2021. Accordingly, EKEDC shall continue to charge customers in Bands D & E the tariffs applied prior to this Order as provided in Table – 3B below and shall only be allowed to charge the approved tariffs in this Order upon investments that improve quality of service experience thus migrating customers to higher service bands or another Order of the Commission.

Table – 3B: Applicable Tariffs for Customers in Bands D and E

Old Tariff Class	R1	R2S	R2T	R3	R4	C1S	C1T	C2	C3	D1S	D1T	D2	D3	A1S	A1T	A2	A3	L1
Rate (N/kWh)	4.00	24.00	25.79	29.00	29.00	24.00	30.00	36.00	36.00	24.00	30.00	36.00	36.00	24.00	24.28	24.28	24.28	23.52
New Category	Life Line	Non-MD	Non-MD	MD-1	MD-2	Non-MD	Non-MD	MD-1	MD-2	Non-MD	Non-MD	MD-1	MD-2	Non-MD	Non-MD	MD-1	MD-2	MD-1

27. Service Band Adjustment

Where there is a failure to deliver on committed service level by EKEDC over as evaluated over a period of 60 days, rates payable by all customers in the affected load cluster shall be retroactively adjusted in line with the quality of service delivered over the same period, upon verification by the Commission.

28. Minimum Remittance Threshold for November – December 2020:

The Power Sector Recovery Plan (“PSRP”) provides for a gradual transition to cost-reflective tariffs with safeguards for the less privileged in the society. The Federal Government, under the PSRP Financing Plan, has committed to fund the revenue gap arising from the difference between cost reflective tariffs determined by the Commission and the actual end-user tariffs during the transition to cost-reflective tariffs. The waterfall of market revenues during the transitional period shall be -

- a. All DisCos are obligated to settle their market invoices in full as adjusted and netted off by applicable tariff shortfall approved by the Commission.
- b. In the determination of compliance with the minimum remittance threshold in this Order, the Commission shall consider verified receivables from MDAs for the settlement period and DisCo’s historical collection efficiency for MDAs.
- c. All FGN intervention from the financing plan of the PSRP for funding tariff shortfall shall be applied through NBET and MO to ensure 100% settlement of market invoices as issued by Market Participants.

- d. Under this framework, the minimum market remittance threshold for EKEDC is determined after deducting the revenue deficit arising from tariff shortfall from the aggregate NBET and MO market invoices. EKEDC shall be availed the opportunity to earn its revenue requirement only upon fully meeting the following payment obligations:
- i. Repayment of CBN-NEMS facility.
 - ii. 100% settlement of MO's invoice.
 - iii. Full settlement of 68.19% of NBET's monthly invoices being the minimum remittance threshold prescribed in this Order.
- e. EKEDC shall be liable to relevant penalties/sanctions for failure to meet the minimum remittance requirement in any payment cycle in accordance with the terms of its respective contracts with NBET, MO and the provisions of the Market Rules and Supplementary TEM Order.
- f. EKEDC shall maintain an adequate and unencumbered letter of credit covering three (3) months of the minimum payment obligations to NBET and MO in accordance with the provisions of the Market Rules and Market Participation Agreement.
- g. Where EKEDC is unable to comply with its minimum remittance threshold to the market prescribed in this Order from its operations as a utility, the company may seek external financing under the CBN intervention to cover the payment deficit but subject to the following conditions:
- (i) A submission to the Commission providing details of the market remittance ramp up period, lenders term sheet, draw down period, moratorium (where applicable) and the repayment period of the loan.
 - (ii) The terms and conditions for the financing of the remittance shortfall shall be mutually agreed between EKEDC and the lenders and filed with the Commission.
 - (iii) The submission to the Commission, no later than two (2) weeks from the effective date of this Order, of the utility's financial model covering the remittance ramp up period and projections for the repayment of the external financing.

CAPACITY PAYMENT

29. The average tariff for EKEDC was determined considering the projected energy offtake of the company based on its percentage load allocation in the Vesting Contract. NBET shall continue to invoice EKEDC for capacity charge and energy based on its load allocation and metered energy respectively in accordance with the December 2019 Minor Review of MYTO-2015 and Minimum Remittance Order for Year-2020.
30. Where it is established that TCN is unable to deliver EKEDC's load allocation, TCN shall be liable to pay for the associated capacity charge. Where EKEDC fails to take its entire load allocation due to constraints in its own network, EKEDC shall be liable to pay the capacity charge as allocated in its Vesting contract. Table 4 provides the minimum market remittance threshold for EKEDC, with an effective date of 1st November 2020:



Table – 4: Minimum Remittance Threshold for November – December 2020

EKEDC's Minimum Remittance Table - November 2020 - December 2020			
Head	Subhead	₦,000,000	Remarks
Revenue Required	NEMSF	146	CBN - Loan
	NBET Invoice	16,467	Projected Generation cost
	MO Invoice	4,986	Projected TCN and Admin Services cost
	EKEDC	6,706	Approved recovery of capital and operating expenses
	Total	28,305	Total Revenue Required
Allowed	Recovery	23,067	81% Being Amount recoverable through allowed end-user tariffs of EKEDC in 2020
Tariff	Shortfall	5,239	19% Being the difference between EKEDC's revenue requirement and its allowed recovery
Minimum Remittance Obligation	NEMSF	146	1st - Line Charge on Collection as per loan Agreement
	NBET Minimum Remittance	11,229	Being Minimum Remittance Obligation of 68.19% of NBET's Monthly Invoices for November to December 2020. Full settlement to be supplemented by the FGN intervention funds.
	MO Minimum Remittance	4,986	Being Minimum Remittance Obligation of 100% of MO's monthly Invoices of November to December 2020.
	EKEDC	6,706	Being opportunity availed the DisCo to earn its revenue requirement based on its efficient operations and upon full settlement of the minimum remittances to NEMSF, NBET and MO.
	Total Distribution	23,067	

EFFECTIVE DATE

31. This Order shall be effective from 1st November 2020.

Dated this 30th day of October 2020



**James A. Momoh
Chairman**



**Dafe C. Akpeneye
Commissioner**

Appendix – 1: EKEDC's Customer Classifications

Service Bands	New Tariff Class	Description
Lifeline	R1	Life-Line customers with energy consumption of not more than 50kWh/month
A (minimum of 20hrs/day)	A – Non-MD	Customers with single or three phase connection located within Band – A Service Level Feeders
	A – MD 1	Customers with LV Maximum Demand connection located within Band – A Service Level Feeders
	A – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – A Service Level Feeders
B (minimum of 16hrs/day)	B – Non-MD	Customers with single or three phase connection located within Band – B Service Level Feeders
	B – MD 1	Customers with LV Maximum Demand connection located within Band – B Service Level Feeders
	B – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – B Service Level Feeders
C (minimum of 12hrs/day)	C – Non-MD	Customers with single or three phase connection located within Band – C Service Level Feeders
	C – MD 1	Customers with LV Maximum Demand connection located within Band – C Service Level Feeders
	C – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – C Service Level Feeders
D (minimum of 8hrs/day)	D – Non-MD	Customers with single or three phase connection located within Band – D Service Level Feeders
	D – MD 1	Customers with LV Maximum Demand connection located within Band – D Service Level Feeders
	D – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – D Service Level Feeders
E (minimum of 4hrs/day)	E – Non-MD	Customers with single or three phase connection located within Band – E Service Level Feeders
	E – MD 1	Customers with LV Maximum Demand connection located within Band – E Service Level Feeders
	E – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – E Service Level Feeders

Appendix – 2: EKEDC's Service Level Commitments

Service Band	11kV Feeder Name	SERVICE PERIOD 1: Sep-DEC 2020					SERVICE PERIOD 2: JAN-JUNE 2021				
		Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions (Hrs/Day)	Average Response time to resolving complaints (Hrs/day)	Service Voltage Level	Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions (Hrs/Day)	Average Response time to resolving complaints (M/Ins)	Service Voltage Level
A	BEECHAM	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	EVANS	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	LEVER BROTHERS	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	GUINEA (BETA) GLASS	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	RYDER GLASS	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	SNAKE ISLAND	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	MAIN ONE	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	ROYAL GARDEN CITY	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	UNILAG 1	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	UNILAG 2	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	ADEMOLA 1	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	POSTE RMU	20:00:00	2	4:00:00	4:00:00	11.4	20:00:00	2	4:00:00	4:00:00	11.4
A	1004 EXPRESS	20:00:00	2	4:00:00	4:00:00	10.5	20:00:00	2	4:00:00	4:00:00	10.5
A	MEGA PLAZA	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	NEST OIL	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	NIPOST	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	DPR	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	FEDERAL PALACE EXPRESS	20:00:00	2	4:00:00	4:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
A	GLO WORLD	20:00:00	2	4:00:00	4:00:00	11.5	20:00:00	2	4:00:00	4:00:00	11.5
A	BANANA ISLAND 1	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	BANANA ISLAND 2	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	STATION FEEDER	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	IKOVI HOTEL	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	BRITISH AMERICA TOBACCO	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	GTB (FOWLER)	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9

Handwritten signatures and initials, including a large blue scribble and the letters 'MA'.

A	MULLINER TOWER	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	CANTI TOWER	20:00:00	2	4:00:00	4:00:00	10	20:00:00	2	4:00:00	4:00:00	10
A	MAROKO	20:00:00	2	4:00:00	6:00:00	32	20:00:00	2	4:00:00	6:00:00	32
A	MOBIL (MAROKO)	20:00:00	2	4:00:00	4:00:00	10	20:00:00	2	4:00:00	4:00:00	10
A	PALM SHOPPING MALL	20:00:00	2	4:00:00	4:00:00	10	20:00:00	2	4:00:00	4:00:00	10
A	ROCKY ESTATE	20:00:00	2	4:00:00	4:00:00	10	20:00:00	2	4:00:00	4:00:00	10
A	ROSE OF SHARON	20:00:00	2	4:00:00	4:00:00	10	20:00:00	2	4:00:00	4:00:00	10
A	ONIRU 33	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	UBA/UBN	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	AGUNGI	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	CHEVRON 33	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	ELEGUSHI	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	IGBO EFON	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	IKATE EXPRESS	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	VGC IKOTA	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	VGC ROAD 2	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	VGC ROAD 3	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	VGC ROAD 4	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	BASHORUN OKUSANYA	20:00:00	2	4:00:00	4:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
A	CBC TOWERS	20:00:00	2	4:00:00	4:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
A	LEKKI	20:00:00	2	4:00:00	6:00:00	32.2	20:00:00	2	4:00:00	6:00:00	32.2
A	WOLE OLATEJU	20:00:00	2	4:00:00	4:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
A	TWINLAKE	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	PRIME WATER VIEW	20:00:00	2	4:00:00	4:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
A	TWIN WATER	20:00:00	2	4:00:00	4:00:00	11	20:00:00	2	4:00:00	4:00:00	11
A	NAFDAC (ISOLO)	20:00:00	2	4:00:00	4:00:00	10.5	20:00:00	2	4:00:00	4:00:00	10.5
A	LUTH COMPLEX	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	NAFDAC (NEW YABA)	20:00:00	2	4:00:00	4:00:00	10.5	20:00:00	2	4:00:00	4:00:00	10.5
A	NAFDAC (NITEL)	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	PTC	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	LASU	20:00:00	2	4:00:00	4:00:00	9.7	20:00:00	2	4:00:00	4:00:00	9.7
A	VOLKSWAGEN	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	IGANMU 1	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33

A	KERNEL	20:00:00	2	4:00:00	4:00:00	11.1	20:00:00	2	4:00:00	4:00:00	11.1
A	BAGCO	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	IGANMU 2	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
A	NITEL DOMSAT	20:00:00	2	4:00:00	4:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
A	NOVELTY	20:00:00	2	4:00:00	4:00:00	11.1	20:00:00	2	4:00:00	4:00:00	11.1
A	TEXLON	20:00:00	2	4:00:00	4:00:00	10.2	20:00:00	2	4:00:00	4:00:00	10.2
A	FLOUR MILLS	20:00:00	2	4:00:00	6:00:00	33	20:00:00	2	4:00:00	6:00:00	33
B	ILASAN	16:00:00	2	8:00:00	7:00:00	33	16:00:00	2	8:00:00	7:00:00	33
B	FATAL ATERE	16:00:00	3	8:00:00	6:00:00	10.9	16:00:00	3	8:00:00	6:00:00	10.9
B	FEDERAL MEDICAL STORE	16:00:00	3	8:00:00	6:00:00	10.9	20:00:00	2	4:00:00	4:00:00	10.9
B	FIRRO	16:00:00	3	8:00:00	6:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
B	LADIPO	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	OSHODI EXPRESS	16:00:00	3	8:00:00	6:00:00	10.6	20:00:00	2	4:00:00	4:00:00	10.6
B	BERKLEY EXPRESS	16:00:00	2	8:00:00	7:00:00	33.7	16:00:00	2	8:00:00	7:00:00	33.7
B	GTR (KEFH)	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	LAPAL	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	MOLONEY	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	NATIONAL HALL LOCAL	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	ONIKAN 1	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	AUTOTELEX	16:00:00	3	8:00:00	6:00:00	11	20:00:00	2	4:00:00	4:00:00	11
B	M&K EXPRESS	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	FEDERAL SECRETARIAT 33	16:00:00	2	8:00:00	7:00:00	32.5	20:00:00	3	4:00:00	6:00:00	32.5
B	ESTATE (AGBARA)	16:00:00	3	8:00:00	6:00:00	11.5	20:00:00	3	4:00:00	4:00:00	11.5
B	ALEAST	16:00:00	3	8:00:00	6:00:00	11.5	20:00:00	3	4:00:00	4:00:00	11.5
B	BADAGRY EXPRESS	16:00:00	2	8:00:00	7:00:00	33	20:00:00	3	4:00:00	6:00:00	33
B	NAVAL BASE	16:00:00	2	8:00:00	7:00:00	33	20:00:00	3	4:00:00	6:00:00	33
B	ASPANDA	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	AULIC	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	BALOGUN	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	PROGRESSIVE	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	TRADE FAIR MOTEL	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	CROWN FLOUR MILLS	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	TINCAN PORT	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11

B	PROMENADE	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	ABEOKUTA XI	16:00:00	3	8:00:00	6:00:00	10	20:00:00	3	4:00:00	4:00:00	10
B	CAUSEWAY 2	16:00:00	2	8:00:00	7:00:00	33	20:00:00	3	4:00:00	6:00:00	33
B	CAUSEWAY 1	16:00:00	2	8:00:00	7:00:00	33	20:00:00	3	4:00:00	6:00:00	33
B	N.B.L	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	NATIONAL ART THEATRE	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	TEUOSHO MARKET	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	CAPITAL WORKS	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	JACOB MEWS	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	PRINT SERVE	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	NRC (AKOKA)	16:00:00	2	8:00:00	7:00:00	33.5	16:00:00	3	8:00:00	7:00:00	34
B	UNILAG	16:00:00	2	8:00:00	7:00:00	33	16:00:00	3	8:00:00	7:00:00	33
B	NTDA	16:00:00	3	8:00:00	6:00:00	11.4	16:00:00	3	8:00:00	6:00:00	11.4
B	1004 1	16:00:00	3	8:00:00	6:00:00	10.5	16:00:00	3	8:00:00	6:00:00	10.5
B	ADEMOLA 2	16:00:00	2	8:00:00	7:00:00	33	16:00:00	3	8:00:00	7:00:00	33
B	ADEOLA HOPWELL	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	IDEJO	16:00:00	3	8:00:00	6:00:00	11.3	16:00:00	3	8:00:00	6:00:00	11.3
B	MRS	16:00:00	3	8:00:00	6:00:00	11.3	16:00:00	3	8:00:00	6:00:00	11.3
B	RMU LOCAL	16:00:00	3	8:00:00	6:00:00	10.5	16:00:00	3	8:00:00	6:00:00	10.5
B	ROAD 12	16:00:00	3	8:00:00	6:00:00	10.5	16:00:00	3	8:00:00	6:00:00	10.5
B	UPDC	16:00:00	3	8:00:00	6:00:00	10.5	20:00:00	3	4:00:00	4:00:00	10.5
B	FREEMAN (AJELE)	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	NEPA 1	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	NEPA 2	16:00:00	3	8:00:00	6:00:00	11	20:00:00	3	4:00:00	4:00:00	11
B	CSS	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	TBS	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	CORPORATION DRIVE	16:00:00	3	8:00:00	6:00:00	10.8	16:00:00	3	8:00:00	6:00:00	10.8
B	HERITAGE	16:00:00	3	8:00:00	6:00:00	10.8	20:00:00	3	4:00:00	4:00:00	10.8
B	PARKVIEW	16:00:00	3	8:00:00	6:00:00	10.8	20:00:00	3	4:00:00	4:00:00	10.8
B	FEDERAL SECRETARIAT	16:00:00	3	8:00:00	6:00:00	10.8	16:00:00	3	8:00:00	6:00:00	10.8
B	FORESHORE	16:00:00	2	8:00:00	6:00:00		20:00:00	3	8:00:00	6:00:00	
B	MOBOLAJI JOHNSON	16:00:00	3	8:00:00	6:00:00	10.8	16:00:00	3	8:00:00	6:00:00	10.8
B	ADELEKE ADEDOYIN	16:00:00	3	8:00:00	6:00:00	11.5	16:00:00	3	8:00:00	6:00:00	11.5

B	ANIFOWOSHE 1	16:00:00	2	8:00:00	7:00:00	31.8	16:00:00	3	8:00:00	7:00:00	31.8
B	ELEKE CRESCENT	16:00:00	3	8:00:00	6:00:00	11.5	16:00:00	3	8:00:00	6:00:00	11.5
B	FEDERAL PALACE 2	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	ICON	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	OLOGUN AGBAJE	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	OZUMBA MBADIWE	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	ANIFOWOSHE 2	16:00:00	2	8:00:00	7:00:00	33.5	16:00:00	3	8:00:00	7:00:00	33.5
B	OPIC	16:00:00	3	8:00:00	6:00:00	10.8	20:00:00	3	4:00:00	4:00:00	10.8
B	KIRIKIRI INDUSTRIAL	16:00:00	3	8:00:00	6:00:00	10.5	16:00:00	3	8:00:00	6:00:00	10.5
B	KTL	16:00:00	3	8:00:00	6:00:00	10.7	16:00:00	3	8:00:00	6:00:00	10.7
B	AKARIGBERI	16:00:00	3	8:00:00	6:00:00	11.3	16:00:00	3	8:00:00	6:00:00	11.3
B	2ND AVENUE	16:00:00	3	8:00:00	6:00:00	10.8	16:00:00	3	8:00:00	6:00:00	10.8
B	PARLIAMENTARY	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	IDOWU MARTINS	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	INDEPENDENCE	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	MACARTHY	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	OLD NIGER	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	ONIRU	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	MARWA	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	AIRAN	16:00:00	3	8:00:00	6:00:00	10.9	16:00:00	3	8:00:00	6:00:00	10.9
B	OSAPA	16:00:00	3	8:00:00	6:00:00	10.9	16:00:00	3	8:00:00	6:00:00	10.9
B	SPG	16:00:00	3	8:00:00	6:00:00	10.9	16:00:00	3	8:00:00	6:00:00	10.9
B	FOLA OSHIBO	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	JUBRIL AYINLA	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	VICTORIA AROBIKE	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	WATER CORPORATION	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	ADMIRALTY	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	JAZZ 38	16:00:00	3	8:00:00	6:00:00	11.1	16:00:00	3	8:00:00	6:00:00	11.1
B	LADI ALAKIJA	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	PROVIDENCE	16:00:00	3	8:00:00	6:00:00	11.1	16:00:00	3	8:00:00	6:00:00	11.1
B	WATER FRONT	16:00:00	2	8:00:00	7:00:00	33	16:00:00	2	8:00:00	7:00:00	33.0
B	MAROKO OVERHEAD	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	FALOMO	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0

B	MOORE ROAD	16:00:00	3	8:00:00	6:00:00	10.9	16:00:00	3	8:00:00	6:00:00	10.9
B	MULLINER	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	SHAW ROAD	16:00:00	3	8:00:00	6:00:00	10.7	16:00:00	3	8:00:00	6:00:00	10.7
B	STATE HOUSE	16:00:00	3	8:00:00	6:00:00	10.7	16:00:00	3	8:00:00	6:00:00	10.7
B	FOWLER LOCAL	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	GLOVER	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	RUMENS	16:00:00	3	8:00:00	6:00:00	10.6	16:00:00	3	8:00:00	6:00:00	10.6
B	AWOLOWO ROAD	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	RAYMOND NJOKU	16:00:00	3	8:00:00	6:00:00	10.7	16:00:00	3	8:00:00	6:00:00	10.7
B	ABOYADE COLE	16:00:00	3	8:00:00	6:00:00	10	16:00:00	3	8:00:00	6:00:00	10.0
B	ANNEX	16:00:00	3	8:00:00	6:00:00	10	16:00:00	3	8:00:00	6:00:00	10.0
B	DIDOLU	16:00:00	3	8:00:00	6:00:00	10	16:00:00	3	8:00:00	6:00:00	10.0
B	ETIM INYANG	16:00:00	3	8:00:00	6:00:00	10	16:00:00	3	8:00:00	6:00:00	10.0
B	PALACE ROAD	16:00:00	3	8:00:00	6:00:00	10	16:00:00	3	8:00:00	6:00:00	10.0
B	LANDRIDGE	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
B	MARKET ROAD	16:00:00	3	8:00:00	6:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
C	AGBARA 33	12:00:00	3	12:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
C	IJURI	12:00:00	4	12:00:00	8:00:00	10.8	12:00:00	4	12:00:00	8:00:00	10.8
C	NIMR	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	PSYCHATRIC	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	AMUWO EXPRESS	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	OBA PALACE	12:00:00	4	12:00:00	8:00:00	10.2	12:00:00	4	12:00:00	8:00:00	10.2
C	COMMERCIAL	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	PLAZA	12:00:00	4	12:00:00	8:00:00	10.8	12:00:00	4	12:00:00	8:00:00	10.8
C	OLOFIN	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	WAREHOUSE	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	WHARF ROAD	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	AJEGUNLE EXPRESS	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	BOUNDARY	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	BROSETTE	12:00:00	4	12:00:00	8:00:00	11.5	12:00:00	4	12:00:00	8:00:00	11.5
C	VANLEER	12:00:00	4	12:00:00	8:00:00	11.5	12:00:00	4	12:00:00	8:00:00	11.5
C	CENTRAL AVENUE	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	MOBIL (APAPA)	12:00:00	4	12:00:00	8:00:00	11.5	12:00:00	4	12:00:00	8:00:00	11.5

C	SHELL TANK	12:00:00	4	12:00:00	8:00:00	11.5	12:00:00	4	12:00:00	8:00:00	11.5
C	FESTAC 1 (AMUWO)	12:00:00	3	12:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
C	KIRIKIRI EXPRESS	12:00:00	3	12:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
C	OLODI	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	BEACHLAND	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	AJIWE	12:00:00	4	12:00:00	8:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
C	GOLDEN SWAM	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
C	APAPA 2	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	IGANMU 1IKV	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	NEPA 1IKV	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	MONTGOMERY 2	12:00:00	4	12:00:00	8:00:00	10.9	12:00:00	4	12:00:00	8:00:00	10.9
C	OJUELEGBA	12:00:00	4	12:00:00	8:00:00	10.9	12:00:00	4	12:00:00	8:00:00	10.9
C	FREEMAN (NRC)	12:00:00	4	12:00:00	8:00:00	9.9	12:00:00	4	12:00:00	8:00:00	9.9
C	NRC (AKANGBA)	12:00:00	3	12:00:00	8:00:00	33	16:00:00	2	8:00:00	7:00:00	33.0
C	SABO EXPRESS	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	ONIKE 2	12:00:00	4	12:00:00	8:00:00	10.7	12:00:00	4	12:00:00	8:00:00	10.7
C	OYADIRAN	12:00:00	4	12:00:00	8:00:00	10.7	12:00:00	4	12:00:00	8:00:00	10.7
C	NEW CUSTOMS	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	OSBORNE	12:00:00	4	12:00:00	8:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
C	BAR BEACH	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	PZ	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	FIVE STAR	12:00:00	4	12:00:00	8:00:00	10.5	16:00:00	3	8:00:00	6:00:00	10.5
C	ATUNRASHE	12:00:00	4	12:00:00	8:00:00	10.7	16:00:00	3	8:00:00	6:00:00	10.7
C	BIRREL	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	MONTGOMERY 1	12:00:00	4	12:00:00	8:00:00	11	16:00:00	3	8:00:00	6:00:00	11.0
C	NATHAN	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	ARMY RESETTLEMENT	12:00:00	4	12:00:00	8:00:00	10.9	12:00:00	4	12:00:00	8:00:00	10.9
C	NITEL	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	ALABA (ALABA)	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	FESTAC 1 (OJO)	12:00:00	3	12:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
C	ILUFE	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10
C	SHIBIRI	12:00:00	4	12:00:00	8:00:00	10.8	12:00:00	4	12:00:00	8:00:00	10.8
C	ARMY CANTONMENT	12:00:00	4	12:00:00	8:00:00	10	12:00:00	4	12:00:00	8:00:00	10

C	ADISA BASHUA	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	CENSUS	12:00:00	4	12:00:00	8:00:00	11	12:00:00	4	12:00:00	8:00:00	11
C	AMUWO	12:00:00	3	12:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
C	SANYA	12:00:00	4	12:00:00	8:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	BADAGRY 33	08:00:00	4	16:00:00	8:00:00	33	08:00:00	4	16:00:00	8:00:00	33
D	AJARA	08:00:00	5	16:00:00	10:00:00	11.5	12:00:00	4	12:00:00	8:00:00	11.5
D	OTTO AWORI	08:00:00	5	16:00:00	10:00:00	10.8	08:00:00	5	16:00:00	10:00:00	10.8
D	BADAGRY	08:00:00	5	16:00:00	10:00:00	10.8	08:00:00	5	16:00:00	10:00:00	10.8
D	OKO AFO	08:00:00	4	16:00:00	8:00:00	33	08:00:00	4	16:00:00	8:00:00	33
D	ALABA (AMUWO)	08:00:00	5	16:00:00	10:00:00	10.2	08:00:00	5	16:00:00	10:00:00	10.2
D	ARMY SIGNAL	08:00:00	5	16:00:00	10:00:00	10.2	08:00:00	5	16:00:00	10:00:00	10.2
D	CARDOSO	08:00:00	5	16:00:00	10:00:00	10.2	08:00:00	5	16:00:00	10:00:00	10.2
D	MBA	08:00:00	5	16:00:00	10:00:00	10.2	08:00:00	5	16:00:00	10:00:00	10.2
D	ADELEYE	08:00:00	5	16:00:00	10:00:00	10.9	08:00:00	5	16:00:00	10:00:00	10.9
D	AMUKOKO	08:00:00	5	16:00:00	10:00:00	10.9	08:00:00	5	16:00:00	10:00:00	10.9
D	BADIA	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	BADIA 33	08:00:00	4	16:00:00	8:00:00	33	08:00:00	4	16:00:00	8:00:00	33
D	ODOFIN	08:00:00	5	16:00:00	10:00:00	10.9	08:00:00	5	16:00:00	10:00:00	10.9
D	PLANK MARKET	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	SARI	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	SULE	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	311 ROAD	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	6TH AVENUE	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	71 ROAD	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	7TH AVENUE	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	AGBOJU	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	CHEVRON	08:00:00	5	16:00:00	10:00:00	9.9	08:00:00	5	16:00:00	10:00:00	9.9
D	FESTAC 2	08:00:00	4	16:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
D	COMFORT OBOH	08:00:00	5	16:00:00	10:00:00	10.5	08:00:00	5	16:00:00	10:00:00	10.5
D	IJEGUN	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	ESTATE (AJAH)	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	OGOMBO	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	IBEJU	08:00:00	4	16:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33

D	ADDO ROAD	08:00:00	5	16:00:00	10:00:00	10.8	08:00:00	5	16:00:00	10:00:00	10.8
D	BADORE	08:00:00	5	16:00:00	10:00:00	10.8	08:00:00	5	16:00:00	10:00:00	10.8
D	LANGBASA	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	EB1	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	OTTO PALACE	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	ABFOKUTA EXPRESS	08:00:00	5	16:00:00	10:00:00	9.9	08:00:00	5	16:00:00	10:00:00	9.9
D	BORNU WAY	08:00:00	5	16:00:00	10:00:00	9.7	08:00:00	5	16:00:00	10:00:00	9.7
D	EB LOCAL	08:00:00	5	16:00:00	10:00:00	9.9	12:00:00	4	12:00:00	8:00:00	9.9
D	HERBERT MACAULAY	08:00:00	5	16:00:00	10:00:00	9.9	08:00:00	5	16:00:00	10:00:00	9.9
D	MURITALA MUHAMMED	08:00:00	5	16:00:00	10:00:00	9.9	12:00:00	4	12:00:00	8:00:00	9.9
D	AJELE LOCAL	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	ODUNFA	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	TOKUNBOH	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	GBO	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	M&K LOCAL	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	ST. GREGORY	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	ADENIJI ADELE	08:00:00	5	16:00:00	10:00:00	10.4	08:00:00	5	16:00:00	10:00:00	10.4
D	DOLPHIN	08:00:00	5	16:00:00	10:00:00	10.4	08:00:00	5	16:00:00	10:00:00	10.4
D	OBA	08:00:00	5	16:00:00	10:00:00	10.4	08:00:00	5	16:00:00	10:00:00	10.4
D	AGO 33	08:00:00	4	16:00:00	8:00:00	33	12:00:00	3	12:00:00	8:00:00	33
D	BABALOLA	08:00:00	5	16:00:00	10:00:00	10.4	12:00:00	4	12:00:00	8:00:00	10.4
D	DANIYAN	08:00:00	5	16:00:00	10:00:00	10.4	12:00:00	4	12:00:00	8:00:00	10.4
D	IDI ARABA	08:00:00	5	16:00:00	10:00:00	10.4	12:00:00	4	12:00:00	8:00:00	10.4
D	IDI ARABA 33	08:00:00	4	16:00:00	8:00:00	33	08:00:00	4	16:00:00	8:00:00	33
D	LUTH EXPRESS	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	ADESHINA	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	CELE	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	ODO ERAN	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	OLOWU	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	ONITIRE	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	SMITH	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	ILASANAJA	08:00:00	5	16:00:00	10:00:00	9.9	12:00:00	4	12:00:00	8:00:00	9.9
D	PAPA AJAO	08:00:00	5	16:00:00	10:00:00	9.9	12:00:00	4	12:00:00	8:00:00	9.9

D	ISHAGA	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	OGUNLANA	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	OKOH	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	AGEGE MOTOR ROAD	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	FADEYI	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	JIBOWU	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	CHALLENGE	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	AKA	08:00:00	5	16:00:00	10:00:00	6.2	08:00:00	5	16:00:00	10:00:00	6.2
D	IGBEDE	08:00:00	5	16:00:00	10:00:00	9.2	08:00:00	5	16:00:00	10:00:00	9.2
D	ILOGBO	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	JAKANDE	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	UNITY (IBA)	08:00:00	5	16:00:00	10:00:00	9.7	08:00:00	5	16:00:00	10:00:00	9.7
D	IBA	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	IJANIKIN	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	SATELITE 2	08:00:00	5	16:00:00	10:00:00	10	08:00:00	5	16:00:00	10:00:00	10
D	ADELABU	08:00:00	5	16:00:00	10:00:00	11	08:00:00	5	16:00:00	10:00:00	11
D	AGUDA	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	AKINYELE	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	ODUTAYO AGBOYIN	08:00:00	5	16:00:00	10:00:00	11	12:00:00	4	12:00:00	8:00:00	11
D	ADETOLA	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	IKATE	08:00:00	5	16:00:00	10:00:00	10.5	12:00:00	4	12:00:00	8:00:00	10.5
D	COKER	08:00:00	5	16:00:00	10:00:00	10.8	08:00:00	5	16:00:00	10:00:00	10.8
E	SHAGAMU	4:00:00	6	20:00:00	12:00:00	11	08:00:00	5	16:00:00	10:00:00	11
E	321 ROAD	4:00:00	6	20:00:00	12:00:00	11	08:00:00	5	16:00:00	10:00:00	11
E	S12 ROAD	4:00:00	6	20:00:00	12:00:00	11.5	08:00:00	5	16:00:00	10:00:00	11.5
E	5TH AVENUE	4:00:00	6	20:00:00	12:00:00	10	08:00:00	5	16:00:00	10:00:00	10
E	ALAKJA	4:00:00	6	20:00:00	12:00:00	9.9	08:00:00	5	16:00:00	10:00:00	9.9
E	COMMUNITY	4:00:00	6	20:00:00	12:00:00	11	08:00:00	5	16:00:00	10:00:00	11
E	SATELLITE 1 33	4:00:00	5	20:00:00	9:00:00	33	4:00:00	4	16:00:00	8:00:00	33
E	SATELLITE 2 33	4:00:00	5	20:00:00	9:00:00	33	08:00:00	4	16:00:00	8:00:00	33
E	TINCAN	4:00:00	5	20:00:00	9:00:00	33	08:00:00	4	16:00:00	8:00:00	33
E	AWOYAYA	4:00:00	6	20:00:00	12:00:00	11	4:00:00	5	20:00:00	10:00:00	10
E	BOGILE	4:00:00	6	20:00:00	12:00:00	11	4:00:00	5	20:00:00	10:00:00	10

E	ELEKO	4:00:00	5	20:00:00	9:00:00	33	08:00:00	4	16:00:00	8:00:00	33
E	LAKOWE	4:00:00	6	20:00:00	12:00:00	11	4:00:00	5	20:00:00	10:00:00	10,8
E	SHAPATI	4:00:00	6	20:00:00	12:00:00	11	08:00:00	5	16:00:00	10:00:00	11
E	ELEMORO	4:00:00	5	20:00:00	9:00:00	33	08:00:00	4	16:00:00	8:00:00	33
E	ESTATE (IBA)	4:00:00	6	20:00:00	12:00:00	9,7	4:00:00	6	20:00:00	12:00:00	9,7
E	SABO	4:00:00	6	20:00:00	12:00:00	9,2	4:00:00	6	20:00:00	12:00:00	9,2
E	OJO	4:00:00	6	20:00:00	12:00:00	10	4:00:00	6	20:00:00	12:00:00	10
E	SATELITE 1	4:00:00	6	20:00:00	12:00:00	10	4:00:00	6	20:00:00	12:00:00	10
E	OKOKOMAIKO	4:00:00	6	20:00:00	12:00:00	10	4:00:00	6	20:00:00	12:00:00	10
E	BABALOIA EXPRESS	4:00:00	6	20:00:00	12:00:00	10,5	08:00:00	5	16:00:00	10:00:00	10,5
E	MOSAFELO	4:00:00	6	20:00:00	12:00:00	10,8	08:00:00	5	16:00:00	10:00:00	10,8
E	ORILE	4:00:00	6	20:00:00	12:00:00	10,8	4:00:00	6	20:00:00	12:00:00	10,8
E	PASSAT	4:00:00	6	20:00:00	12:00:00	10,9	08:00:00	5	16:00:00	10:00:00	10,9
E	IMAMI MEMUDU	4:00:00	6	20:00:00	12:00:00	10,5	08:00:00	5	16:00:00	10:00:00	10,5