

ORDER/NERC/2025/114

BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION IN THE MATTER OF OCTOBER 2025 SUPPLEMENTARY ORDER TO THE MULTIYEAR TARIFF ORDER 2024 FOR IKEJA ELECTRICITY DISTRIBUTION PLC

TITLE

1. This regulatory instrument shall be cited as October 2025 Supplementary Order to the Multi-Year Tariff Order – 2024 ("October 2025 Supplementary Order") for Ikeja Electricity Distribution Plc ("IE" or "the HoldCo").

COMMENCEMENT AND TERMINATION

2. This Order shall take effect on 1st October 2025 and shall cease to be effective on the issuance of a new tariff review Order for IE by the Nigerian Electricity Regulatory Commission ("NERC" or the "Commission").

LEGAL CONTEXT

- Pursuant to the move to decentralise the Nigerian Electricity Market, reduce reliance on the national grid and encourage private sector investment, Paragraph 14(b) Part II of the Second Schedule to the 1999 CFRN was amended as follows –
 - "a House of Assembly may make laws for the State with respect to generation, transmission, and distribution of electricity to <u>areas not covered</u> by the national grid system within the State" was amended to "a House of Assembly may make laws for the State with respect to generation, transmission, and distribution of electricity to <u>areas within that State</u>".
- 4. The amendment granted the legislative autonomy to federating states in the Federal Republic of Nigeria by empowering the sub-national governments to legislate on the generation, transmission and distribution of electricity within each respective state.
- 5. In May 2023, President Bola Tinubu GCFR assented to the Electricity Act 2023 ("EA" or "EA 2023" or the "Act") into law. Pursuant to the Constitutional amendment, the Act takes due cognisance of the powers conferred on the federating states, and not to, among others, invalidate any law passed by the House of Assembly of a State to sanction the establishment of a state electricity market and a State Integrated Policy and Strategic Implementation Plan.

- 6. The EA explicitly limits the State Regulators to intrastate activities, with interstate and international activities being exclusively within the regulatory jurisdiction of NERC as contemplated by subsection 63(2)(b) of the EA, which states that –
 - "Notwithstanding the provision of subsection (1), a person may construct, own, operate an undertaking for generation, transmission, distribution, supply and sale of electricity, including the construction, ownership and operation of mini grid, IEDN/IEDNOs or its IETN/IETNOs within a State under a law enacted by the House of Assembly under section 2(2) of this Act, provided that such a license does not permit the licensee to provide inter-state or transnational distribution of electricity in Nigeria."
- 7. Consequent upon receiving notification from various states regarding the passage of their electricity laws and establishment of State Regulators, and in compliance with section 230 of the EA, the Commission has issued requisite Orders transferring regulatory oversight to various state governments.
- 8. In furtherance of the transition process, the Commission issued NERC Orders on the Delineation of Assets and Liabilities 2025 (NERC/2025/070 NERC/2025/080) for all the successor distribution companies ("DisCos" or "HoldCos"), highlighting the share of the assets and liabilities of the HoldCos to be transferred to the respective subsidiary companies ("SubCos") and providing economic data for states to undertake rate making for SubCos.
- 9. The Delineation Order also transfers the entire energy offtake obligation of the HoldCo with the Nigerian Bulk Electricity Trading Plc ("NBET") to its constituent SubCos based on the historical energy delivered to each state in 2024 to ensure that the HoldCo is not left with any stranded capacity.
- 10. In the short term, however, the transferred energy is to be traded via the HoldCo based on a transitional energy sales agreement, with the long-term expectation that the contract will be novated to the SubCos, who will then execute a direct bilateral contract with the Generation Companies ("GenCos").
- 11. Historically, the energy traded between HoldCos and NBET is subject to endusers' tariff subsidy of the FGN, solely determined by NERC as the difference between the HoldCos' revenue requirements and their allowed recovery from the customers based on subsisting FGN policy directive.
- 12. Accordingly, and notwithstanding the transfer of regulatory oversight to some states, for October 2025, NERC has the sole responsibility for the determination of the remittance obligations for IE regarding the energy delivered under its vesting arrangement with NBET due to the following facts that
 - a. The energy being consumed by the state, that has transitioned or yet to be transitioned ("YTTS") under the IE franchise, are procured through the IE and is still subject to FGN's subsidy; and
 - b. NERC has the sole responsibility for determining the subsidy obligation to be borne by FGN in line with the FGN's extant policy directives

OBJECTIVE

13. The October 2025 Supplementary Order seeks to reflect the recent changes in the pass-through indices outside the control of licensees, including inflation rates, N/US\$ exchange rate, available generation capacity and gas price for the revision of the IE's revenue requirements, allowed recovery and remittance obligations.

DETERMINATION OF IE'S REVENUE REQUIREMENT, ALLOWED RECOVERY, AND REMITTANCE OBLIGATION

- 14. Pursuant to the Tariff Review Application by IE on 6 July 2023, NERC approved MYTO-2024 effective from 1st January 2024. The Order, among others:
 - a. Restated IE's Performance Improvement Plan ("PIP") and approved a revised 5-year CAPEX provision to finance planned CAPEX projects. The Order further applied regulatory adjustments to the verified historical investments of IE;
 - Approved a reset of the baseline ATC&C loss level to a new target considered to be fair and reasonable given current operating conditions and comparable benchmarks within and outside the Nigerian Electricity Supply Industry ("NESI");
 - Revised relevant assumptions for the forecast of revenue requirements, allowed recovery and remittance obligations for the period 2024 – 2027;
- 15. In line with Section 23 of the MYTO-2024, the Commission has been issuing the monthly Supplementary Orders to MYTO-2024 to reflect changes in the pass-through indices (not within the control of licensees), including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price for the revision of IE's revenue requirements, allowed recovery and remittance obligations.

BASIS FOR THE REVIEW

16. Minor Review Indices

The underlisted indices with potential impact on electricity rates were considered to revise IE's revenue requirements and associated remittance obligations:

a. Exchange Rate: The Naira to US Dollar exchange rate of #1,517.80/US\$1 has been adopted for October 2025; this has been determined by adding a 1% transaction cost to the average foreign exchange rate of #1,502.78 during the period of 1st - 23th September 2025 as obtained from the website of the Central Bank of Nigeria ("CBN") in line with the MYTO methodology.

- b. Nigerian Inflation Rate: The Nigerian inflation rate of 20.12% for August 2025, published by the National Bureau of Statistics ("NBS"), is applied to revise the Nigerian inflation rate projection for 2025.
- c. US Inflation Rate: Based on the data published by the United States Bureau of Labour Statistics (http://www.bls.gov), the US inflation rate of 2.90% for August 2025 is applied to revise the US Inflation rate projection for 2025.
- d. Available Generation Capacity: Considering the periodic reports from the System Operator, a projection of an average offtake of 611MWh/h by IE is adopted, effective October 2025.
- e. Wholesale Gas to Power Prices: The review adopts the underlisted benchmarks established by the Nigerian Midstream and Downstream Petroleum Regulatory Authority ("NMDPRA") in line with the Petroleum Industry Act ("PIA") 2021:
 - i. The gas-to-power price of U\$\$2.13/MMBTU based on the revised benchmark price by NMDPRA in April 2025 in compliance with Section 167 of the PIA.
 - ii. An interim Shrinkage Factor ("SF") of 3% as established by NMDPRA pending the deployment of a model that will automatically set the SF on the gas network.
 - iii. A wholesale levy of 0.5% on the cost of gas earmarked for the Midstream and Downstream Gas Infrastructure Fund ("MDGIF") as established by NMDPRA in compliance with Section 52(7) of the PIA.
 - iv. The contracted gas supply and transportation prices outside Domestic Gas Delivery Obligation quantities are based on effective Gas Sale Agreements ("GSAs") approved by the Commission.
 - v. Benchmark Gas Transportation tariff of US\$1.13/MMBTU based on the revised benchmark price by NMDPRA in July 2025.
- f. Transmission Infrastructure Fund: Pursuant to the NERC Order on PIP for the Transmission Company of Nigeria Plc ("TCN") and the Nigerian Independent System Operator ("NISO") 2025, a provision of №2.17/kWh of the projected on-grid energy delivered to IE was considered as the contribution towards the build-up of the TIF.

17. Summary of Underlying Assumptions and Results

Table 1 below presents the summary of the review indices adopted in this Order.

Table - 1: Key Revenue Requirement Review Indices/Assumptions for IE

Parameter	Unit	Aug 2025	Sep 2025	Oct 2025
Loss Target	%	15.93%	15.93%	15.93%
Nigerian Inflation	%	22.2%	21.9%	20.1%
US Inflation	%	2.7%	2.7%	2.9%
Exchange Rate	₩/\$	1544.9	1550.1	1517.8
Gas Supply and Transportation Cost	\$/MMBTU	3.33	3.33	3.33
Transmission Loss Factor	%	7.00%	7.00%	7.00%
Energy Delivered to DisCo	GWh/Year	5,282	5,282	5,282
Energy Delivered to DisCo	MWh/h	603	603	603
Generation Cost	₩ /kWh	111.5	111.9	109.6
Transmission & Admin Cost	₩/kWh	10. <i>7</i>	10. <i>7</i>	10.6
Weighted Average Cost Reflective Tariff	₩/kWh	188.3	188.9	185.9
Weighted Average Allowed Tariff	₩/kWh	114.7	114.7	114.7
Monthly Tariff Shortfall (Subsidy)	₩' Million	27,242	27,489	26,363

18. IE's Remittance Obligation

Pursuant to the Federal Government's commitment to fund the revenue gap arising from the difference between cost-reflective tariffs approved by the Commission and the allowed recovery during the transition to cost-reflective tariffs, IE shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2.

Table 3: Monthly IE's Remittance Obligation

Head	Sub Head	Aug 2025 Revision	Sep 2025 Revision	Oct 2025 Revision
	NEMSF	N' Million 93	N' Million 93	N' Million 93
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i.ec	Meter Acquisition Fund	439	439	439
nbe	Unadjusted GenCo Invoice	46,740	46,981	46,555
Revenue Required	ZHEPP Invoice	2,332	2,257	1,684
venu	TCN & Admin Services and TIF	4,694	4,696	4,679
Re.	DisCo	15,381	15,460	15,348
	Total	69,678	69,926	68,799
	Allowed Recovery	42,436	42,436	42,436
	2024 Under/Over Recovery B/F	-728	-728	-728
	Tariff Shortfall (Subsidy)	26,514	26,761	25,635
	NBET Adjusted Invoice to IE	20,226	20,220	20,921
	NEMSF	93	93	93
90	Meter Acquisition Fund	439	439	439
DisCo Remittance Obligation	NBET Remittance Obligation	20,226	20,220	20,921
So Remitta Obligation	ZHEPP Remittance Obligation	2,332	2,257	1,684
ပ္ပံ့ ဝိ	MO Remittance Obligation	4,694	4,696	4,679
Ä	DisCo	14,652	14,732	14,620
	Total Distribution	42,436	42,436	42,436
	DisCo Remittance to NBET	100%	100%	100%
	DisCo Remittance to ZHEPP	100%	100%	100%
	DisCo Remittance to MO	100%	100%	100%

- 19. The waterfall of market revenues during the transitional period shall be in line with the following:
 - a. NBET shall issue energy invoices to IE net of the applicable tariff shortfall approved by the Commission, while MO shall issue the full transmission and Admin invoices, and contribution to TIF to IE at the applicable tariff.
 - b. IE shall make full settlement (100%) of the market invoices issued by MO (including Zungeru Power Plant) and NBET as provided in Table 2 above.
 - c. FGN intervention from budgetary appropriation and other sources for funding tariff shortfall shall be applied by NBET to ensure 100% settlement of market invoices as issued by generating companies ("GenCos").

- d. IE shall be liable to relevant penalties/sanctions for failure to meet the payment obligation in any payment cycle under the terms of its respective contracts with bilateral counterparties, including NBET and MO.
- e. IE shall maintain adequate payment securitisation for energy off-take in line with the earlier directive of the Commission and relevant bilateral contracts.
- f. IE shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2. All settlements are subject to regulatory net-offs as may be issued from time to time by the Commission.

20. Procurement of Embedded Generation

IE is obligated by this Order to procure a minimum of 61MW capacity of embedded generation, being 10% of its 2024 load allocation, to improve the reliability of supply, sustain delivery of a minimum service level under the SBT and prevent volumetric risks of on-grid supply. A minimum of 30MW (i.e., 50%) of the embedded generation capacity must be sourced from renewable energy sources. The required capacity may be procured in bulk or distributed capacities across IE's Franchise area.

Approved End-User Tariffs for the Yet to be Transitioned States ("YTTS") under IE, Effective from 1st October 2025

- 21. The EA requires the Commission to continue to provide regulatory oversight over YTTS and/or states without a regulatory institution as provided in section 63(7) of the EA which states that "notwithstanding the provision of subsection (1), it shall be the responsibility of the State Electricity Board or any State authority by whatever appellation, to grant licence for mini-grids, IEDN/IEDNOs and IETN, IETNOs and provide the framework for the operation of such licensees, including framework for investment in electricity utilities within the State: Provided that the Commission shall retain regulatory powers over mini-grids, IEDN/IEDNOs and IETN/IETNOs in any State of the Federation where such a State
 - i. <u>Has no legal and institutional framework in place for the regulation</u> of mini-grids, IEDNs, IETNs or related electricity services; or
 - ii. The operation of such IEDN/IEDNOs, IETN/IETNOs or electricity generation, transmission and distribution undertaking within any State of the Federation relies on any part of the national grid for its operations.
- 22. Accordingly, the Commission is mandated to issue the end-user tariff for customers in the YTSS under IE franchise areas the areas serviced by IE in Ogun state.

- 23. Pursuant to Section 116 of the EA and extant regulations, the Commission has considered and approved for the YTTS under IE the tariffs in Table 2 below, effective 1st October 2025. The approved tariffs shall remain in force subject to monthly adjustments of pass-through indices, including inflation rates, NGN/US\$ exchange rates and gas-to-power prices.
- 24. In line with the policy direction of the FGN on electricity subsidy, the allowed tariffs for Band (A) and Bands (B-E) customer categories in the YTTS under IE shall remain frozen at the rates payable since July 2024 and December 2022, respectively, subject to further policy direction by the Government.

Table - 2: Approved Allowed Tariffs (₦/kWh) for the YTTS under IE

Tariff Class	Apr 2024	May - Jun 2024	Jul 2024 - Oct 2025
Life-line	4.00	4.00	4.00
A - Non-MD	225.00	206.80	209.50
A - MD1	225.00	206.80	209.50
A – MD2	225.00	206.80	209.50
A – MD2 Special	225.00	206.80	209.50
B - Non-MD	62.48	62.48	62.48
B - MD1	63.17	63.17	63.17
B - MD2	69.75	69.75	69.75
C - Non-MD	45.80	45.80	45.80
C - MD1	50.03	50.03	50.03
C - MD2	53.41	53.41	53.41
D - Non-MD	31.24	31.24	31.24
D - MD1	45.29	45.29	45.29
D - MD2	45.29	45.29	45.29
E - Non-MD	31.24	31.24	31.24
E - MD1	45.29	45.29	45.29
E - MD2	45.29	45.29	45.29

25. Service Delivery Commitments

IE shall be held accountable for service deliveries in the YTTS under IE, as per commitments made under its Service-Based Tariff proposals. These SBT proposals aim to align end-user tariffs in proportion to the service level enjoyed by customer clusters, as measured by the average hours of supply per day over one month. Details of the service level commitments made by IE to customers in various tariff Bands for October 2025 are shown in Appendices.

26. Monitoring and Evaluation of Compliance with Service Level Commitment

- a. The Commission shall continue to leverage technology to directly obtain data on the hours of supply on each Band A feeder from the head-end system of IE for near real-time monitoring of service.
- b. IE shall maintain a rapid response team to ensure effective service delivery on the committed minimum hours of supply to each service Band, commencing with Band A feeders. The team shall continue to ensure timely response to customers' complaints, fault clearing and alignment with TCN regional teams for effective load management and optimised dispatch to respective feeders. IE shall maintain the dedicated email and contact numbers of the service rapid response team for each customer cluster/business unit on its website and continue to circulate the same to the customers vide bulk SMS and social media handles.
- c. IE is obligated to publish daily on its website a rolling 7-day average daily hours of supply on each Band A feeder no later than 10:00 am of the next day.
- d. Where IE fails to deliver on the committed level of service on a Band A feeder for consecutive two days, IE shall, on the next day by 10.00 am, publish on its website an explanation of the reasons for the failure and update the affected customers on the timeline for restoration of service to the committed service level.
- e. Where IE fails to meet the committed service level to a Band A feeder for seven (7) consecutive days, the feeder shall be automatically downgraded to the recorded level of supply pursuant to the provisions of Section 6 of Order No. NERC/334/2022 "Order on Migration of Customers and Compensation for Service Failure under Service-Based Tariff Framework".
- f. IE is mandated to continuously ensure upward migration of customers from the lower service Bands to Band A service level in line with the target on improvement in quality of service as provided in the Order on Key Performance Indicators for IE issued from time to time by the Commission.

27. Service Band Performance, Migration/Downgrade and Compensation

Pursuant to the provisions of the Order on Migration of Customers and Compensation for Service Failure under the Service-Based Tariff Framework and the Revised Directive to Electricity Distribution Companies on Band A Feeder Performance Monitoring, Upgrade and Downgrade, the Commission, based on the feeder performance report for 1st – 21st of September 2025, hereby orders as follows:

a. IE shall downgrade the Band A feeders listed in Appendix 2 to the commensurate level of supply and make appropriate compensation to the affected customers in line with the provisions of the Order on Migration.

28. Effective Date

Musiliu O. Oseni

Vice-Chairman

This Supplementary Order shall be effective from 1st October 2025.

Dated this 29th day of September 2025

Yusuf Ali

Commissioner

Research & Data Analytics

Appendix - 1: IE's Customer Classifications

Service Bands New Tariff Class		Description
Lifeline	R1	Life-Line customers with energy consumption of not more than 50kWh/month
	A - Non-MD	Customers with single or three-phase connections located within Band-A Service Level Feeders
A (Minimum of	A - MD 1	Customers with LV Maximum Demand connection located within Band-A Service Level Feeders
20hrs/day)	A - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – A Service Level Feeders
	A – Special	Customers under special supply agreement
_	B - Non-MD	Customers with single or three-phase connections located within Band-B Service Level Feeders
B (Minimum of 16hrs/day)	B - MD 1	Customers with LV Maximum Demand connection located within Band-B Service Level Feeders
Tomsyddy)	B - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – B Service Level Feeders
_	C - Non-MD	Customers with single or three-phase connections located within Band-C Service Level Feeders
C (Minimum of 12hrs/day)	C - MD 1	Customers with LV Maximum Demand connection located within Band-C Service Level Feeders
12ms/ day)	C - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – C Service Level Feeders
_	D - Non-MD	Customers with single or three-phase connections located within Band-D Service Level Feeders
D (Minimum of 8hrs/day)	D - MD 1	Customers with LV Maximum Demand connection located within Band-D Service Level Feeders
om s/ day j	D - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – D Service Level Feeders
_	E - Non-MD	Customers with single or three-phase connections located within Band-E Service Level Feeders
E (Minimum of 4hrs/day)	E - MD 1	Customers with LV Maximum Demand connection located within Band-E Service Level Feeders
4111 37 day 1	E - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band-E Service Level Feeders

Appendix 2: Feeders for Compensation of Customers Only Due to Failure of Service

s/N	FEEDER NAME	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	1ST - 25TH SEPTEMBER AVE PERFORMANCE	CURRENT BAND	REMARK
1	11-ODOGUNYANINJ- T2-ODOKEKERE	IKORODU	OLD IKORODU SHAGAMU ROAD, NAZARETH ROAD, AGODO ALARA COMMUNITY, EZE STREET, UNITY ROAD, POWERLINE ROAD, 2ND SAWMILL WOOD MARKET ODOKEKERE, IREAKARI IGBOSORO COMMUNITY, FOKANBALE COMMUNITY, COMFORT CDA.	TCN MAINTENANCE	A	COMPENSATE CUSTOMERS ACCORDINGLY

Appendix 3: IE's Service Level Commitments for October 2025

S/N	BAND	FEEDER NAME	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
1	A	11-AYETOROINJ-T1-LAFENWA	IKEJA	OLOWU ROAD, IKEJA, EZEKIEL STREET, IKEJA, IPODO STREET, IKEJA, UNITY ROAD, IKEJA, OLADOSU STREET, IKEJA, FADEYI STREET, IKEJA, OLUWALEYIMU STREET, IKEJA, MORENIKEJI STREET, IKEJA LADIPO KASUMU STREET, IKEJA, AKINTOYE SHOGUNLE STREET, IKEJA, JOHN OLUGBO STREET, IKEJA AMORE STREET, IKEJA, MAJEKODUNMI STREET, IKEJA	20
2	Α	11-IJUINJ-T1-AJUWON	ABULE EGBA	AJUWON ROAD, BAALE AKINOSI	20
3	Α	11-IJUINJ-T1-GALILEE	ABULE EGBA	OLOWOLAJUOGBON, POPOOLA, BEHIND ELLIOT AND PART OF OBAWOLE	20
4	Α	11-IJUINJ-T2-WATER WORKS	ABULE EGBA	WATER WORKS COMPOUND IJU	20
5	Α	11-KWARUNJ-T1-ASALU	NEW FEEDER	NEW FEEDER	20
6	Α	11-KWARUNJ-T1-OSUNBA	NEW FEEDER	NEW FEEDER	20
7	A	11-ODOGUNYANINJ-T2-ODOKEKERE	IKORODU	OLD IKORODU SHAGAMU ROAD, NAZARETH ROAD, AGODO ALARA COMMUNITY, EZE STREET, UNITY ROAD, POWERLINE ROAD, 2ND SAWMILL WOOD MARKET ODOKEKERE, IREAKARI IGBOSORO COMMUNITY, FOKANBALE COMMUNITY, COMFORT CDA.	20
8	Α	33-OGBATCN-IJU WATER WORKS	ABULE EGBA	IFAKO GENERAL HOSPITAL	20
9	Α	33-OKE-AROTCN-LAMBE	ABULE EGBA	LAMBE	20
10	Α	33-OKE-AROTCN-NEW IJU W/WORKS	ABULE EGBA	SEGUN OSHOBA ROAD	20
11	Α	33-OKE-AROTCN-YIDI	ABULE EGBA	ADIYAN WATER WORKS	20
12	Α	33-OTATCN-AMJE	ABULE EGBA	OSANYINTOLA, AMJE ADURA FIELD	20
13	A	33-OWORONSHOKITCN-ALAPERE	SHOMOLU	ALAPERE	20
14	В	11-AGEGEINJ-T1-OKO OBA	ABULE EGBA	WILLAIMS ELLIOT, PUPOSOLA	16
15	В	11-AYETOROINJ-T1-ITELE	AKOWONJO	AYETORO ITELE ROAD, FENCE BUS STOP, AJIBOYE	16
16	В	11-IJUINJ-T1-GRAILAND	ABULE EGBA	GRAILAND EST, ABULEEKUN, ABULE OSHO	16
17	В	33-ODOGUNYANTCN-AGBEDE	IKORODU	IGBO OLOMU, ITA OLUWO, AGBEDE, BREAKTHROUGH, OPELOYERU, OLOROGBO, ODUGBOSE, OMOLAIYE	16

S/N	BAND	FEEDER NAME	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
18	В	33-ODOGUNYANTCN-FAKALE SEPTEMBERA	IKORODU	ADAMO, ALEKE, FAKALE, OKE ONIBURUKUTU, ODOKEKERE, FADEGBUWA, AKAUN, ITAPARA, IGODE,EYINOGBE, LAIDI,OKEGBODO,IPINYEWA,IDAFA,ILUOLOYE,MOPELIFA,EMUREN,LAIYODE	16
19	В	33-OKE-AROTCN-AKUTE	SHOMOLU	RIVER VIEW ESTATE, SPARK LIGHT ESTATE, AREPO, WAWA, FORTHRIGHT ESTATE	16
20	В	AJAH TS_MAROKO_MAROKO_ABOYADE COLE	VICTORIA ISLAND	CHRIS ALI CRESCENTADETOKUNMBO ADEMOLA STREETALFRED REWANE ROAD	16
21	В	LEKKI TS_ONIRU 33_LEKKI_ITEDO	LEKKI	LEKKI	16
22	С	11-ABULE IROKOINJ-T1-ABULE IROKO	ABULE EGBA	ABULEIROKO, HOME SCIENCE, ARIJE, CAMPBEL	12
23	С	11-ABULE IROKOINJ-T1-ALAKUKO	ABULE EGBA	BAALE ANIMASHAUN, ALAKUKO, AKINDE	12
24	С	11-ABULE IROKOINJ-T1-BOOKS	ABULE EGBA	ORIJA, MANACOLA ESTATE	12
25	С	11-AKUTEINJ-T1-ISHASHI	ABULE EGBA	ISHASHI ROAD, OLUFEMI OBASA, FASHAKIN	12
26	С	11-AKUTEINJ-T1-MAJENTE	ABULE EGBA	HERITAGE EST, ALHAJA ZAINAB, MAJENTE	12
27	С	11-AKUTEINJ-T1-OYEYEMI	ABULE EGBA	UNITY, ORUBA, AJUWON-AKUTE ROAD	12
28	С	11-AMIKANLEINJ-T1-IGE	AKOWONJO	EJIGUN ROAD, IKOLA ROAD	12
29	С	11-IJAIYE OJOKOROINJ-T1-AGBADO 2	ABULE EGBA	TEN-KOBO, MILLENIUM ESTE, GBEMINIYI	12
30	С	11-IJUINJ-T1-ASORE	ABULE EGBA	OSHIN, OKUWOSA, ADUBA ESTATE	12
31	С	11-IJUINJ-T2-AGBADO 1	ABULE EGBA	KOSHEMANI, ISALE ORO, ODUNMBAKU, CAPTAIN GODO	12
32	С	11-IJUINJ-T2-ISHAGA	ABULE EGBA	ALIYU, ISHAGA MARKET, AKANDE, AGBADO ROAD	12
33	С	11-LAMBEINJ-T1-JOLASCO	ABULE EGBA	ADENIYI AYENI, KOLEOSHO, JOLASCO ROAD	12
34	С	11-LAMBEINJ-T1-MATOGUN	ABULE EGBA	PETESI, CUSTOM ROAD,CANNA ROAD	12
35	С	11-LAMBEINJ-T1-OLAMBE	ABULE EGBA	OSHERE, MATOGUN ROAD, LAMBE ROAD	12
36	С	11-OPE ILUINJ-T1-ABORO	ABULE EGBA	PASTOR AINA, OLAOLUWA, BOLAJI SHONDE	12
37	С	11-OPE ILUINJ-T1-ADIYAN	ABULE EGBA	PETER RD, OLUASO, OLAOGUN, OLUWO	12
38	С	11-OWUTUINJ-T2-ASOLO	IKORODU	JUBRIL SHITTU, OTUKOYA, OTITOLOJU, OKIKI	12
39	С	11-YIDIINJ-T1-OSOBA	ABULE EGBA	ENILOLOBO, ALAYAKI, OLUASO, MURIABIOLA	12
40	С	11-YUSUFINJ-T2-AKERA	ABULE EGBA	TEBUNFAGBEMI, JOLAOSHO, ODUOLA SHITU	12
41	D	11-ODOGUNYANINJ-T2-ITA OLUWO	IKORODU	ITA-OLUWO, LIBERTY, LADUGBA, OWUSI, AKEBIORO, LOGUNLOGUN, GLORIOUS LAND, OPELOYERU	8
42	D	11-OPE ILUINJ-T1-IJOKO	ABULE EGBA	IJOKO ROAD, ROBIYAN, IBARAGUN	8
43	D	11-OWUTUINJ-T2-ISAWO	IKORODU	COMMUNITY, YEWA, OLORUNSOGO, DAYO OLUYEMI	8
44	D	11-YIDIINJ-T1-OPEILU	ABULE EGBA	MUTA, GASLINE, ORUDU, DIAMOND ESTATE	8
45	D	33-IKORODUTCN-AGBOWA	IKORODU	ITOKIN ROAD, AGBOWA, IMOTA, OKE OSHO, ADO OTA, POKA EPE, EREDO, MOSAFEJO, AYANDELU, KETU EPE, ODOGBAWOJO, AJEBO, ITUNMOJA, IGBODU, IGBOYE, IBOWON, ODO EGIRI, IRANGUNSHI, ODOGBONLE, LEJINA, ISIU, IMOKUN, OKE POPO, IKOSI EJINRIN, TEMU VILLAGE, EREDO,	8