

Annexure - 2
Directorate of Local Fund Audit, Odisha

List of the CA firms given willingness to conduct Accounts Review Programme only in Specific Districts of Odisha during financial year 2014-15

| S.No. | DLFA Code | Name of the CA firm | Registration No. of firm with ICAI | CA firm is in which District? | CA firm is in which City/Town? | The CA firm is willing to work in only some Districts | Is the CA firm is having different branches | CA firm is having branches in which Districts? | Size of the firm |
|-------|-----------|-------------------------------|------------------------------------|-------------------------------|--------------------------------|--|---|--|------------------|
| 1 | AD/002 | S K KHATUYA AND ASSOCIATES | 326652E | Angul | Angul | Angul, Cuttack, Dhenkanal, Khurda, Puri, Baleswar, Jajpur, Keonjhar, Mayurbhanj, | No | Angul | IV |
| 2 | AD/004 | SINGHA & CO | 324804E | Baleswar | BALASORE | Baleswar, Jajpur, Bhadrak | No | Baleswar | IV |
| 3 | AD/008 | PRATAP C DAS & CO | 326237E | Bhadrak | BHADRAK | Baleswar, Jajpur, Bhadrak | No | Bhadrak | IV |
| 4 | AD/009 | NARESH FOGLA & CO. | 324027E | Bhadrak | BHADRAK | Baleswar, Cuttack, Jajpur, Bhadrak | No | Bhadrak | IV |
| 5 | AD/010 | P.K.GURU & ASSOCIATES | 323640E | Bolangir | BOLANGIR | Bolangir | No | Bolangir | IV |
| 6 | AD/014 | Binod K Agrawal & Associates | 320167E | Bolangir | Titilagarh | Bolangir, Boudh, Jharsuguda, Kalahandi, | No | Bolangir | III |
| 7 | AD/016 | S. S. TEKARIWAL & CO | 319218E | Cuttack | CUTTACK | Angul, Cuttack, Dhenkanal, Jajpur, | No | Cuttack | IV |
| 8 | AD/021 | BIMAL AGARWALLA & CO. | 322057E | Cuttack | CUTTACK | Baleswar, Cuttack, Dhenkanal, | No | Cuttack | IV |
| 9 | AD/022 | P.K. BAJAJ & ASSOCIATES | 320142E | Cuttack | CUTTACK | Angul, Baleswar, Bargarh, Cuttack, Dhenkanal, | No | Cuttack | IV |
| 10 | AD/025 | SUNIL DAS & ASSOCIATES | 322007E | Cuttack | CUTTACK | Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Khurda | II |
| 11 | AD/026 | M P MUNDHRA AND CO | 326998E | Cuttack | CUTTACK | Angul, Bargarh, Bolangir, Cuttack, Deogarh, | Yes | Cuttack | II |
| 12 | AD/030 | AJIT KUMAR SAHOO & ASSOCIATES | 323774E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Dhenkanal, | No | Cuttack | IV |
| 13 | AD/032 | RAJKUMAR ROUSTRAY & CO | 324239E | Cuttack | CUTTACK | Cuttack, Dhenkanal, Jagatsinghpur, | No | Cuttack | IV |
| 14 | AD/034 | A.C. JENA & CO. | 319053E | Cuttack | CUTTACK | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | No | Cuttack | IV |
| 15 | AD/037 | PRATAP & CO | 322828E | Cuttack | CUTTACK | Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Khurda | II |
| 16 | AD/049 | RAJESH MANI AND CO | 324426E | Kalahandi | BHAWANIPATNA | Bolangir, Kalahandi, Nuapada, | No | Kalahandi | IV |
| 17 | AD/051 | NITIN MANEK & ASSOCIATES | 322641E | Keonjhar | barbil | Cuttack, Keonjhar, Khurda, Puri | Yes | Khurda | II |
| 18 | AD/053 | RAMA CHANDRA DAS & ASSOCIATES | 326168E | Khurda | BHUBANESWAR | Baleswar, Cuttack, Dhenkanal, | No | Khurda | IV |
| 19 | AD/057 | RUPESH RAJESH AND CO | 326042E | Khurda | BHUBANESWAR | Cuttack, Jajpur, Khurda, Bhadrak | No | Khurda | III |
| 20 | AD/059 | PRASANT DAS & ASSOCIATES | 326483E | Khurda | Bhubaneswar | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | IV |
| 21 | AD/071 | S D S S & ASSOCIATES | 322677E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Jagatsinghpur, | No | Khurda | II |
| 22 | AD/082 | G N S & ASSOCIATES | 318171E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Angul, Jharsuguda, Sundergarh | I |
| 23 | AD/083 | JENA & CO | 322563E | Khurda | BHUBANESWAR | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | III |

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|-------|-----------|-----------------------------------|------------------------------------|-------------------------------|--------------------------------|---|---|--|------------------|
| 24 | AD/097 | SUBRAT & CO | 326697E | Khurda | BHUBANESWR | Angul, Cuttack, Dhenkanal, Nayagarh, Puri | No | Khurda | IV |
| 25 | AD/102 | SCM ASSOCIATES | 314173E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Khurda | Yes | Cuttack, Khurda | I |
| 26 | AD/109 | MKPS & ASSOCIATES | 302014E | Khurda | Bhubaneswar | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Cuttack, Khurda, Sambalpur, Sundergarh | I |
| 27 | AD/113 | b.n.mohanty & associates | 322422E | Puri | puri | Puri | Yes | Khurda | III |
| 28 | AD/127 | PARTHA S MISHRA & CO. | 324467E | Khurda | BHUBANESWAR | Cuttack, Jagatsinghpur, Jajpur, | Yes | Jagatsinghpur | IV |
| 29 | AD/134 | P K SAHOO & ASSOCIATES | 323678E | Khurda | Bhubaneswar | Cuttack, Dhenkanal, | No | Khurda | IV |
| 30 | AD/136 | TRIPATHY & CO | 315012E | Khurda | BHUBANESWAR, BERHAMPUR, ANGUL, | Angul, Baleswar, Bargarh, Bolangir, Boudh, | Yes | Angul, Dhenkanal, Ganjam, Khurda | II |
| 31 | AD/139 | M/s. BNT & ASSOCIATES | 324895E | Khurda | BHUBANESWAR | Angul, Baleswar, Bargarh, Bolangir, Boudh, | No | Khurda | III |
| 32 | AD/146 | N R MISHRA & CO. | 319137E | Khurda | PURI & BHUBANESWAR | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Khurda, Puri | III |
| 33 | AD/149 | BIJAY DHANIRAM & CO | 324629E | Sambalpur | SAMBALPUR | Bargarh, Sambalpur | No | Sambalpur | IV |
| 34 | AD/150 | SINGHANIA KHANDUJA & ASSOCIATES | 325829E | Sambalpur | SAMBALPUR | Angul, Bargarh, Bolangir, Boudh, Deogarh, | No | Sambalpur | IV |
| 35 | AD/151 | KPHB & ASSOCIATES (Formerly Pinki | 325546E | Khurda | Bhubaneswar | Angul, Cuttack, Dhenkanal, Jharsuguda, | Yes | Sambalpur | IV |
| 36 | AD/155 | M/s. K C SAMAL & CO | 310060E | Sambalpur | SAMBALPUR, BHUBANESWAR | Angul, Bargarh, Cuttack, Jajpur, Jharsuguda, | Yes | Khurda, Sambalpur | II |
| 37 | AD/157 | ABDUL WAHID | 63982 | Sambalpur | sambalpur | Bargarh, Bolangir, Boudh, Deogarh, | No | Sambalpur | IV |
| 38 | AD/159 | M/S. S. K. SENAPATI & CO. | 322245E | Sundergarh | ROURKELA | Sundergarh | No | Sundergarh | IV |
| 39 | AD/161 | R. K. KHEMANI & CO | 320311E | Sundergarh | ROURKELA | Jharsuguda, Sundergarh | No | Jharsuguda, Sundergarh | IV |
| 40 | AD/166 | K.PRADHAN & CO | 320329E | Sundergarh | ROURKELA | Cuttack, Jagatsinghpur, Jajpur, | No | Sundergarh | IV |
| 41 | PD/001 | R A D AND CO | 325414E | Angul | TALCHER | Angul, Deogarh | Yes | Angul | II |
| 42 | PD/002 | SPM & Associates | 012734S | Khurda | Bhubaneswar | Angul, Cuttack, Deogarh, Dhenkanal, | Yes | Dhenkanal | IV |
| 43 | PD/006 | MANORANJAN & ASSOCIATES | 322624E | Angul | ANGUL | Angul, Dhenkanal | No | Angul | IV |
| 44 | PD/007 | J.K.PODDAR & CO | 315046E | Baleswar | BALASORE | Baleswar, Mayurbhanj | No | Baleswar | IV |
| 45 | PD/008 | R P MORE & ASSOCIATES | 318059E | Baleswar | BALASORE | Baleswar, Mayurbhanj, Bhadrak | No | Baleswar | IV |
| 46 | PD/009 | N JATANIA & CO. | 315001E | Baleswar | BALASORE | Baleswar, Mayurbhanj, Bhadrak | No | Baleswar | III |

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| 47 | PD/010 | M.K.LATH & CO. | 325588E | Bargarh | Bargarh | Bargarh | No | Bargarh | IV |
| 48 | PD/011 | A D AGRAWAL AND COMPANY | 015397C | Bargarh | BARGARH | Bargarh, Bolangir, Sambalpur, | Yes | Bargarh | II |
| 49 | PD/012 | ANIL RAMESH & ASSOCIATES | 323780E | Bargarh | BARGARH | Bargarh, Bolangir, Sambalpur | No | Bargarh | IV |
| 50 | PD/013 | RAKESH TILAK & CO | 324295E | Bolangir | TITILAGARH | Bolangir, Kalahandi, Koraput, Nuapada | No | Bolangir | IV |
| 51 | PD/014 | NARENDRA K JAIN AND ASSOCIATES | 322048E | Bolangir | balangir | Bolangir, Boudh, Kalahandi, | No | Bolangir | IV |
| 52 | PD/015 | AGRAWAL JAIN AND BARDIA | 320259E | Bolangir | kantabanji | Bargarh, Bolangir, Kalahandi, | No | Bolangir | I |
| 53 | PD/016 | JALAN & ASSOCIATES | 326845E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Khurda | III |
| 54 | PD/017 | P.C.DAS & CO | 307063E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Dhenkanal, | No | Cuttack | IV |
| 55 | PD/018 | M.K.SWAIN AND ASSOCIATES | 323045E | Cuttack | CUTTACK | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Angul, Khurda | III |
| 56 | PD/023 | PATNAIK AND CO | 310028E | Cuttack | Cuttack | Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Ganjam, Keonjhar, Khurda | I |
| 57 | PD/024 | L.N.More & Co. | 307042E | Cuttack | Cuttack | Cuttack, Dhenkanal, Jaipur, Khurda, | No | Cuttack | III |
| 58 | PD/025 | RAJESH K. JHUNJHUNWALA & CO. | 323001E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Cuttack, Khurda | I |
| 59 | PD/028 | K C ACHARYA & CO | 326919E | Cuttack | CUTTACK | Baleswar, Cuttack, Dhenkanal, | No | Cuttack | III |
| 60 | PD/029 | D SAHOO AND CO | 322157E | Cuttack | Cuttack | Cuttack, Dhenkanal, Jagatsinghpur, | No | Cuttack | III |
| 61 | PD/030 | J R MOHAPATRA & CO | 325826E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Dhenkanal, | No | Angul, Baleswar, Cuttack, Dhenkanal, | IV |
| 62 | PD/031 | SHRUTI & CO | 327381E | Cuttack | CUTTACK | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | No | Cuttack | IV |
| 63 | PD/032 | ASHOK PRASAD AGARWAL & CO. | 322492E | Cuttack | CUTTACK | Angul, Baleswar, Cuttack, Deogarh, | No | Cuttack | III |
| 64 | PD/034 | R K Das & Associates | 317149E | Cuttack | Cuttack | Angul, Baleswar, Bolangir, Cuttack, Dhenkanal, | Yes | Khurda | II |
| 65 | PD/036 | S R MAHARANA & ASSOCIATES | 324507E | Ganjam | BERHAMPUR | Gajapathi, Ganjam | No | Ganjam | IV |
| 66 | PD/037 | K.K.RAO & CO. | 319088E | Ganjam | BERHAMPUR | Ganjam | No | Ganjam | IV |
| 67 | PD/038 | NALAM ASSOCIATES | 322596E | Ganjam | BERHAMPUR | Gajapathi, Ganjam, Khurda, Koraput, | Yes | Ganjam, Rayagada | IV |
| 68 | PD/039 | S M RAO & ASSOCIATES | 327036E | Ganjam | BERHAMPUR | Boudh, Gajapathi, Ganjam, | No | Ganjam | IV |
| 69 | PD/040 | M/S D L NARAYANA & CO | 315135E | Ganjam | BERHAMPUR | Boudh, Gajapathi, Ganjam, | No | Ganjam | IV |

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| 70 | PD/041 | asp & associates | 324552e | Ganjam | Berhampur | Gajapathi, Ganjam | No | Ganjam | III |
| 71 | PD/042 | SILLA ASSOCIATES | 320198E | Ganjam | BERHAMPUR | Gajapathi, Ganjam, Kandhamal, | No | Ganjam | IV |
| 72 | PD/044 | Mukesh Kumar Shah & Associates | 324559E | Jharsuguda | Jharsuguda | Jharsuguda | No | Jharsuguda | IV |
| 73 | PD/046 | ANUP K MUNDRA & CO. | 324574E | Jharsuguda | JHARSUGUDA | Angul, Bargarh, Jharsuguda, Kalahandi, | No | Jharsuguda | IV |
| 74 | PD/049 | S K MAKHIJA & ASSOCIATES | 009273C | Kalahandi | BHAWANIPATNA | Bolangir, Boudh, Kalahandi, Nuapada, | No | Kalahandi | IV |
| 75 | PD/050 | SITARAM AGRAWAL & CO | 315204E | Kalahandi | BHAWANIPATNA | Bolangir, Kalahandi, Kandhamal, | No | Kalahandi | IV |
| 76 | PD/052 | SURESH CHANDAN & CO | 326931E | Kalahandi | KESINGA | Bolangir, Boudh, Kalahandi, Nuapada | No | Kalahandi, Boudh, Nuapada | IV |
| 77 | PD/053 | HUSSAIN & ASSOCIATES | 326768E | Kalahandi | BHAWANIPATNA | Bolangir, Kalahandi, Nuapada | No | Kalahandi | III |
| 78 | PD/054 | SUNDAR PRAKASH & CO | 325123E | Kandhamal | PHULBANI | Angul, Bolangir, Boudh, Ganjam, Kandhamal, | No | Kandhamal | IV |
| 79 | PD/057 | R K JENA & CO | 324504E | Khurda | BHUBANESWAR | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | No | Khurda, Puri | IV |
| 80 | PD/058 | M D C & ASSOCIATES | 322691E | Khurda | Bhubaneswar | Angul, Baleswar, Cuttack, Deogarh, | Yes | Angul, Cuttack, Dhenkanal, Mayurbhanj, | I |
| 81 | PD/059 | BAISAKH & ASSOCIATES | 326605E | Khurda | BHUBANESWAR | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Jaipur, Puri | II |
| 82 | PD/060 | PATY SAR & ASSOCIATES | 325487E | Khurda | Bhubaneswar | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Angul | III |
| 83 | PD/061 | Rajat & Co | 323052E | Khurda | Bhubaneswar | Baleswar, Khurda, Mayurbhanj, Puri | No | Khurda | IV |
| 84 | PD/062 | GBS ASSOCIATES | 322489E | Bhadrak | Bhubaneswar | Baleswar, Cuttack, Keonjhar, | Yes | Khurda, Bhadrak | II |
| 85 | PD/063 | A.K.KAR&CO | 310081E | Khurda | BHUBANESWAR | Angul, Baleswar, Bolangir, Cuttack, Dhenkanal, | Yes | Angul, Jajpur, Khurda, Sambalpur | III |
| 86 | PD/065 | S.K.Samal&Associates | 322498E | Khurda | Bhubaneswar | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | No | Khurda | III |
| 87 | PD/066 | KAR & PATTNAIK | 324582E | Khurda | BHUBANESWAR | Cuttack, Khurda | No | Khurda | III |
| 88 | PD/068 | M K NANDA & CO | 323606E | Khurda | BHUBANESWAR | Jajpur, Khurda, Mayurbhanj, Puri, Bhadrak | No | Khurda | IV |
| 89 | PD/070 | M/s LALDASH & CO | 311147E | Khurda | Bhubaneswar | Angul, Baleswar, Bargarh, Bolangir, Boudh, | Yes | Angul, Baleswar, Puri, Sambalpur | II |
| 90 | PD/071 | A K MISHRA & CO | 325676E | Khurda | BHUBANESWAR | Khurda, Koraput | No | Khurda | IV |
| 91 | PD/072 | SRIKANTA AND ASSOCIATES | 326452E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Keonjhar | IV |
| 92 | PD/073 | MOHANTY RATH & CO. | 323431E | Khurda | BHUBANESWAR | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | II |

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| 93 | PD/078 | MIR & ASSOCIATES | 323590E | Khurda | BHUBANESWAR | Angul, Baleswar, Cuttack, Dhenkanal, | Yes | Khurda, Puri, Sundergarh | I |
| 94 | PD/080 | B N MISRA & CO | 321095E | Khurda | BHUBANESWAR | Angul, Baleswar, Bargarh, Bolangir, Boudh, | Yes | Cuttack, Ganjam | I |
| 95 | PD/082 | MARP & ASSOCIATES | 323539E | Khurda | BHUBANESWAR | Angul, Cuttack, Dhenkanal, Jagatsinghpur, | Yes | Angul, Cuttack | I |
| 96 | PD/083 | Jagannath & Associates | 320282E | Khurda | Bhubaneswar | Angul, Baleswar, Khurda, Puri, Bhadrak | No | Khurda | IV |
| 97 | PD/085 | GUTTU & ASSOCIATES | 325561E | Khurda | BHUBANESWAR | Angul, Cuttack, Dhenkanal, Khurda, Puri | No | Khurda | IV |
| 98 | PD/086 | SINGH RAY MISHRA & CO. | 318121E | Khurda | Bhubaneswar | Angul, Baleswar, Bargarh, Bolangir, Cuttack, | No | Khurda | I |
| 99 | PD/089 | BIJAY AGARWALLA & CO | 320238E | Mayurbhanj | KARANJIA | Angul, Baleswar, Bargarh, Cuttack, Deogarh, | No | Mayurbhanj | IV |
| 100 | PD/091 | BHABANI SANKAR MOHAPATRO & CO | 324789E | Nabarangapur | NABARANGPUR | Kalahandi, Koraput, Nabarangapur, | No | Nabarangapur | IV |
| 101 | PD/094 | K N Agrawala & Associates | 304090E | Sambalpur | Sambalpur | Bargarh, Deogarh, Jharsuguda, | No | Sambalpur | IV |
| 102 | PD/095 | Agrawal Sangeeta & Co | 325970E | Sambalpur | Sambalpur | Bargarh, Deogarh, Jharsuguda, | No | Sambalpur | IV |
| 103 | PD/101 | ROSHAN LAL & ASSOCIATES | 326688E | Sundergarh | Rourkela | Bargarh, Jharsuguda, Sambalpur, | Yes | Khurda | IV |
| 104 | PD/102 | S. K. MUNDHRA & CO | 322539E | Sundergarh | rourkela | Bargarh, Bolangir, Jharsuguda, | No | Sundergarh | III |
| 105 | PD/103 | M K THEBARIA@ASSOCIATES | 321180E | Sundergarh | ROURKELA | Bargarh, Jharsuguda, Puri, Sambalpur, | No | Sundergarh | IV |
| 106 | PD/104 | Jagdish Mittal & Co | 315116E | Sundergarh | Rourkela | Bargarh, Jharsuguda, Sambalpur, | No | Sundergarh | III |
| 107 | PD/105 | RAJESH BISWANATH & CO. | 326047E | Khurda | BHUBANESWAR | Angul, Bargarh, Cuttack, Dhenkanal, | No | Khurda | II |
| 108 | PD/106 | U Nayak & Co. | 314168E | Mayurbhanj | BARIPADA | Baleswar, Keonjhar, Mayurbhanj | Yes | Baleswar, Keonjhar, Mayurbhanj | IV |
| 109 | PD/107 | P. K. NAYAK & CO | 318155E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Jagatsinghpur, | No | Khurda | II |
| 110 | PD/108 | H.C.JENA & ASSOCIATES | 313112E | Khurda | BHUBANESWAR. | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | IV |
| 111 | PD/109 | RPA AND ASSOCIATES | 120732W | Khurda | BHUBANESWAR | Angul, Baleswar, Bargarh, Cuttack, Dhenkanal, | Yes | Khurda | II |
| 112 | PD/110 | RAJ CHANDRA & ASSOCIATES | 326312E | Jharsuguda | BRAJAJNAAGAR | Bargarh, Bolangir, Jharsuguda, | No | Jharsuguda | IV |
| 113 | PD/111 | DRMS & ASSOCIATES | 323853E | Jharsuguda | BRAJAJNAAGAR | Bargarh, Bolangir, Jharsuguda, | No | Jharsuguda | I |
| 114 | PD/112 | DSPK & ASSOCIATES | 324756E | Baleswar | BALASORE | Baleswar, Mayurbhanj, Bhadrak | Yes | Baleswar | I |
| 115 | PD/113 | B S B & ASSOCIATES | 327653E | Khurda | BHUBANESWAR | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | III |

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| 116 | PD/114 | G C BANKA & CO. | 313104E | Sundergarh | ROURKELA | Bargarh, Jharsuguda, Sambalpur, Cuttack, | No | Sundergarh | II |
| 117 | PD/115 | PANDA & ASSOCIATES | 320015E | Khurda | BHUBANESWAR | Cuttack, Dhenkanal, Jagatsinghpur, | No | Khurda | III |
| 118 | PD/116 | SANTOSH TIBREWAL & CO. | 015254C | Sambalpur | SAMBALPUR | Bargarh, Deogarh, Jharsuguda, | No | Sambalpur | III |
| 119 | PD/117 | DEBA & ASSOCIATES | 324695E | Jaipur | JAJPUR ROAD | Jajpur, Kalahandi, Kandhamal, | No | Jaipur | IV |
| 120 | PD/118 | B S SUBUDHI & CO. | 316006E | Khurda | Bhubaneswar | Angul, Cuttack, Dhenkanal, Ganjam, | No | Khurda | III |
| 121 | PD/119 | H.K.More & Co. | 322252E | Cuttack | Cuttack | Cuttack, Dhenkanal, Puri, Bhadrak, | No | Cuttack | IV |
| 122 | PD/120 | V S RAJU & CO | 315187E | Ganjam | BERHAMPUR | Gajapathi, Ganjam, Kandhamal, | No | Ganjam | IV |
| 123 | PD/121 | BHARECH AND ASSOCIATES | 323581E | Cuttack | CUTTACK | Cuttack, Dhenkanal, Puri, Sambalpur | No | Cuttack | III |
| 124 | PD/122 | AMAR KANTA & ASSOCIATES | 319225E | Ganjam | BERHAMPUR | Gajapathi, Ganjam, Kandhamal, | Yes | Khurda | III |
| 125 | PD/123 | UDAYBHANU & CO | 325535E | Khurda | Bhubaneswar | Angul, Baleswar, Cuttack, Dhenkanal, | No | Khurda | IV |
| 126 | PD/124 | J PATRA AND ASSOCIATES | 326267E | Khurda | BHUBANESWAR | Angul, Baleswar, Bargarh, Dhenkanal, | No | Khurda | IV |
| 127 | PD/125 | SKMOHAPATRA & ASSOCIATES | 319294E | Cuttack | cuttack | Bolangir, Cuttack, Dhenkanal, Jagatsinghpur, | No | Cuttack | IV |
| 128 | PD/126 | Vikash Kumar Agrwal | 61352 | Bolangir | titilagarh | Bolangir, Boudh, Jharsuguda, Kalahandi | No | Bolangir | IV |
| 129 | PD/127 | Uttam K Garg & Co | 325853E | Sambalpur | Sambalpur | Angul, Baleswar, Bargarh, Bolangir, Boudh, | No | Sambalpur | IV |