

2020

COJ CUSTOMER SATISFACTION SURVEY

PRELIMINARY REPORT
CONSUMER AFFAIRS COMMISSION

RESEARCH UNIT | 34 TRAFALGAR ROAD, KINGSTON 10

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INTRODUCTION

The Companies Office of Jamaica (COJ), recognizing the importance of customer satisfaction to its success, engaged the Consumer Affairs Commission (CAC) to collect and analyze the feedback from its customers in an effort to assess and improve their operations. The 2020 round of COJ's Customer Satisfaction Survey was executed to assess **the satisfaction level of its customers with the products and services offered. The results are to be used as the basis for appropriate interventions, to expand and/or improve the services offered, thereby ensuring that customers are satisfied.**

The scope of the 2020 survey was expanded to treat the COJ's walk-in clients and corporate clients at the Kingston head office, and the Montego Bay branch as two-separate populations. They were therefore surveyed using two different methodologies including separate sampling methods.

METHODOLOGY

Walk-in Clients

This section of the study, undertaken between February and March 2020, targeted 1,039 customers of the Companies Office of Jamaica: 160 from Montego Bay and 879 from Kingston (margin of error $\pm 3\%$). Responses were obtained from 983 clients, yielding a margin of error of $\pm 3.087\%$ at the 95% level of confidence. The sample consisted of 858 walk-in clients who were provided service at the Kingston branch and 125 walk-in clients who were provided service at the Montego Bay branch. Data was collected through face-to-face interviews with COJ's clients (walk-in) over three weeks.

The walk-in clients were selected for interview using a convenience sampling method: survey officers approached willing persons who entered the branch.

Corporate Clients

Telephone interviews were conducted with corporate clients between February and March 2020. For this section of the study, a purposive sampling method was utilized, resulting in a sample of 107 clients being interviewed. The sample was obtained from a

corporate listing of 150 clients who had given negative feedback in the recent past. This yielded a margin of error of $\pm 5\%$ at the 95% level of confidence.

Payment for Professional Services

An additional survey was added to the walk-in section of the study. For this section, a sample of 381 clients was interviewed, yielding a margin of error of $\pm 5\%$ at the 95% level of confidence. A convenience sampling methodology was again utilized.

PRELIMINARY FINDINGS

This preliminary report will only provide our findings relating to, clients' satisfaction rating of documentation, COJ's online services, and service quality feature. It will also document clients' overall level of satisfaction with the service they had received from the COJ. Additionally, it documents the proportion of walk-in clients who were willing to pay for professional assistance for services offered by the COJ. The report presents the views of walk-in clients and corporate clients from both branches of the COJ:

Walk-in Clients Findings

COJ's Website

Approximately seven out of every ten walk-clients (70.4%) indicated that they had not use the COJ's online services during the past year.

- Similarly, regardless of branch/office, walk-in clients who accessed both the Kingston (68.9%) and Montego Bay (80.8%) offices indicated that they did not use COJ's online services. See Figure 1.

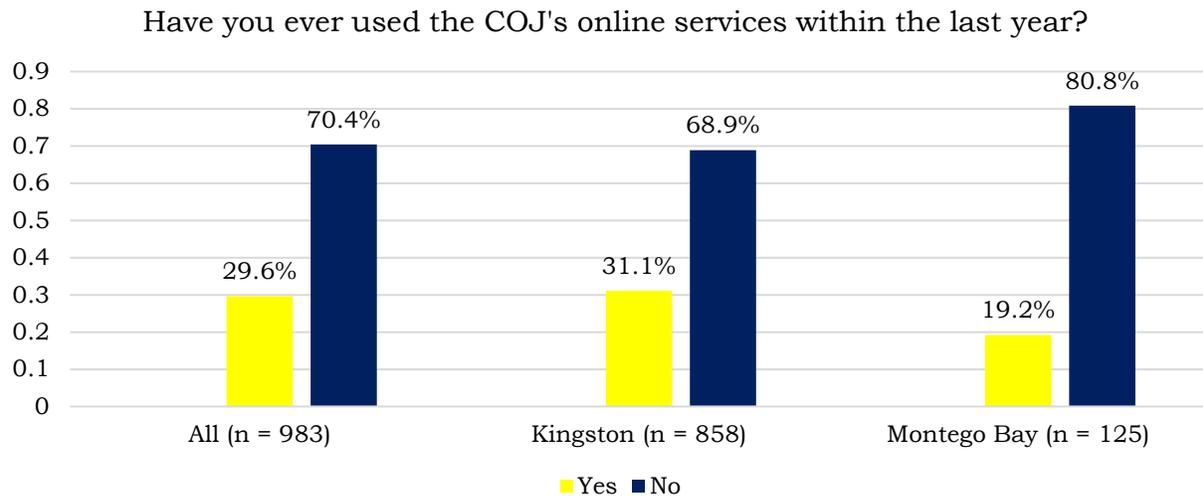


Figure 1: showing the proportion of walk-in clients who had used the COJ's online services within the last year

Subsequently, walk-in clients were asked to rate the quality of the COJ's website. As seen in Figure 2, most walk-in clients agreed that the quality of the COJ's website was above average (good or excellent). Accuracy of information (53.4%) attained the highest above-average rating while responsiveness to queries achieved the lowest rating of 39.8%.

PLEASE RATE THE QUALITY OF COJ'S WEBSITE USING THE FOLLOWING CRITERIA

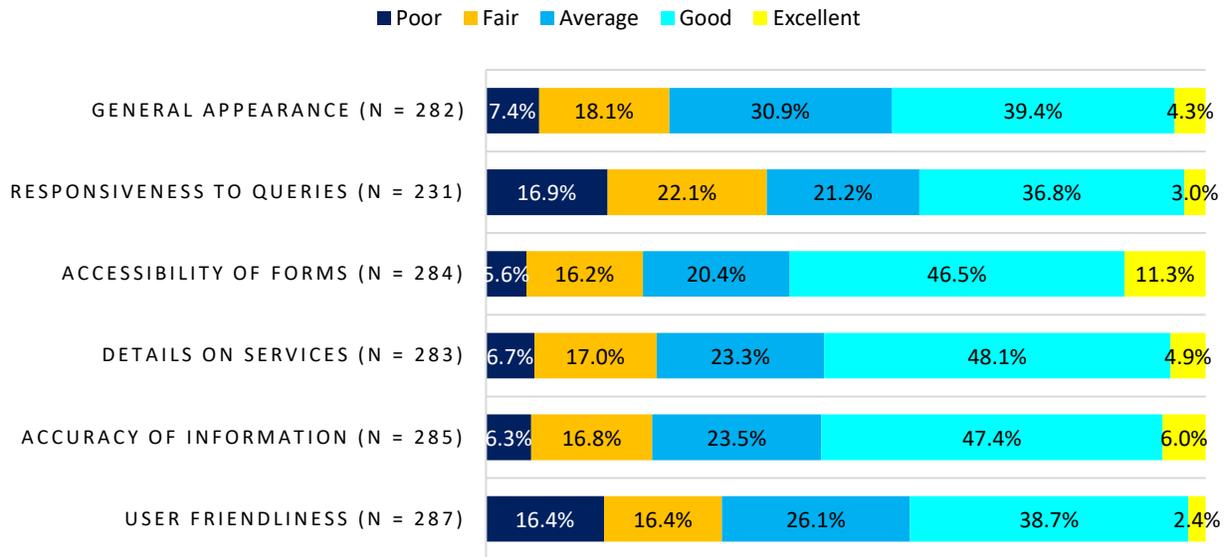


Figure 2: showing walk-in clients' rating of the quality of COJ's website

Documents/Forms

Regarding new documents/forms, most walk-in clients indicated that they had viewed form 19a (79.6%), form 19b (52.0%) and form 1a (77.0%). However, most walk-in clients indicated that they had not viewed form 1b (52.0%) within the last year. See Figure 3.

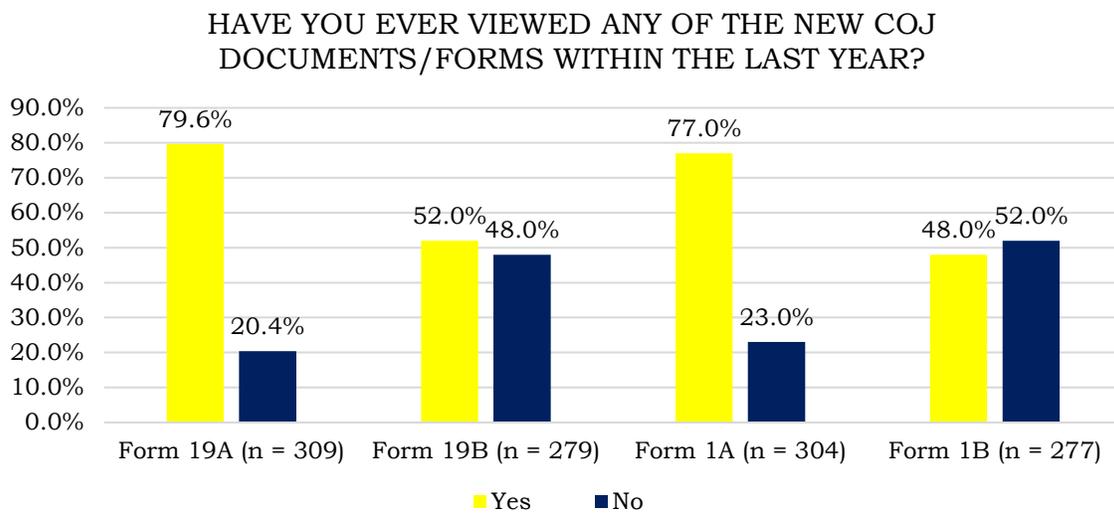


Figure 3: showing the proportion of walk-in clients who had viewed documents/forms of the COJ within the last year

When walk-in clients were asked: “Please rate the quality of the COJ documents/forms based on the following criteria”, most walk-in clients gave every quality aspect an above-average rating. As seen in Figure 4, the quality of print for documents/forms (76.2%) was given the highest above-average rating, while font-size received the lowest score of 33.3%.

PLEASE RATE THE QUALITY OF THE COJ DOCUMENTS/FORMS BASED ON THE FOLLOWING CRITERIA

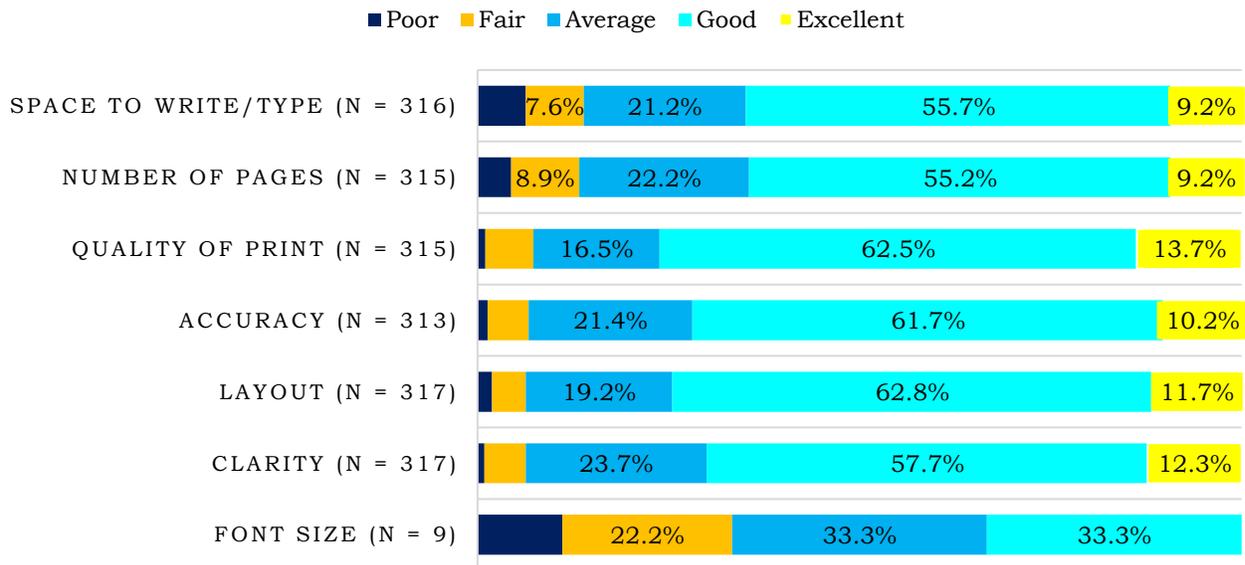


Figure 4: showing walk-in clients rating of the quality of COJ documents/forms

Satisfaction with the services offered by the COJ

HOW SATISFIED ARE YOU WITH THE PROCESS (LENGTH OF TIME, NUMBER OF FORMS USED, ETC.) OF THE FOLLOWING SERVICES OFFERED BY THE COJ?

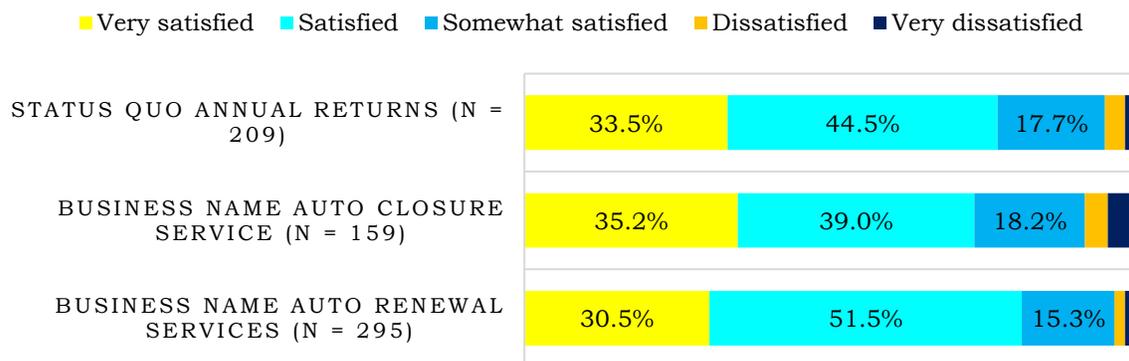


Figure 5: showing the proportion of walk-in clients who were satisfied with the services offered by the COJ

Nineteen out of every twenty walk-in clients (95.7%) indicated that they had some level of satisfaction with the status quo annual returns, while more than nine in ten walk-in clients (92.4%) were satisfied to some level with the business name auto closure service and 97.3% reported that they were satisfied to some level with the business name auto-renewal service. See Figure 5 above.

Overall level of satisfaction

More than nine in ten walk-in clients (93.2%) indicated that they were satisfied with the overall service provided by the COJ.

- All (100.0%) walk-in clients from the Montego Bay branch reported that they were satisfied with the services provided by the COJ while more than nine in ten walk-in clients (92.2%) from the Kingston branch were satisfied.

Considering everything, what is your overall level of satisfaction with the service you received? (n = 873)

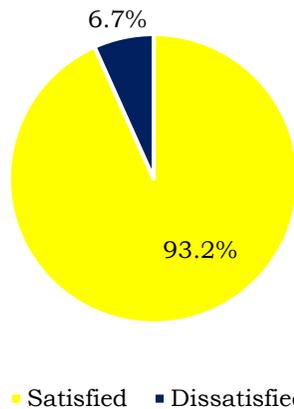


Figure 6: showing walk-in clients' overall level of satisfaction with the service provided by the COJ

Considering everything, what is your overall level of satisfaction with the service you received? (By Branch)

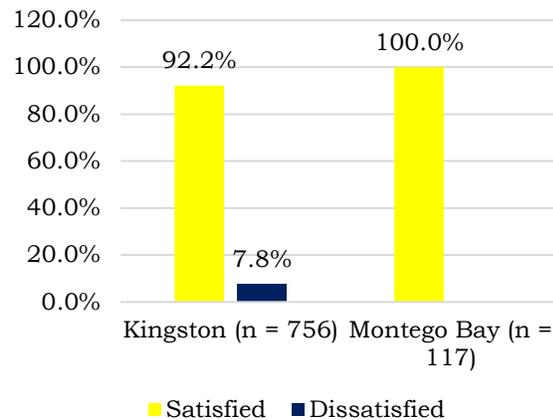


Figure 7: showing walk-in clients' overall level of satisfaction with the service provided by the COJ by branch

Service rating

Walk-in clients were asked to rate the service they received from the COJ. As seen in Figure 8, overall, clients gave the COJ an average rating of 7.2.

- Walk-in clients who accessed the Kingston branch gave an average rating of 7 while walk-in clients who accessed the Montego Bay branch gave an average rating of 9.0.

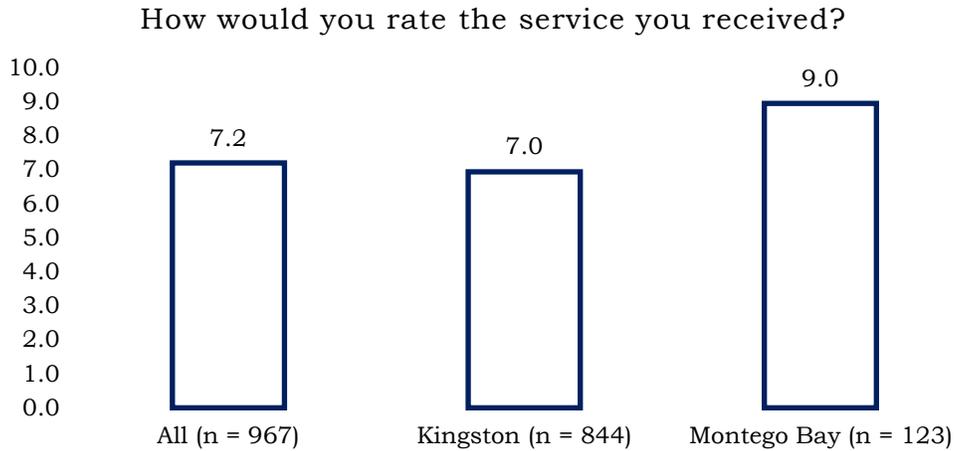


Figure 8: showing walk-in clients' rating of the service provided by the COJ

Rating of the customer service quality features

Walk-in clients gave all customer service quality features above-average ratings. It was observed that the courtesy/professionalism of staff received the highest above-average rating of 73.3% while the general appearance of the customer service area received the lowest above average rating of 55.9%. See Figure 9

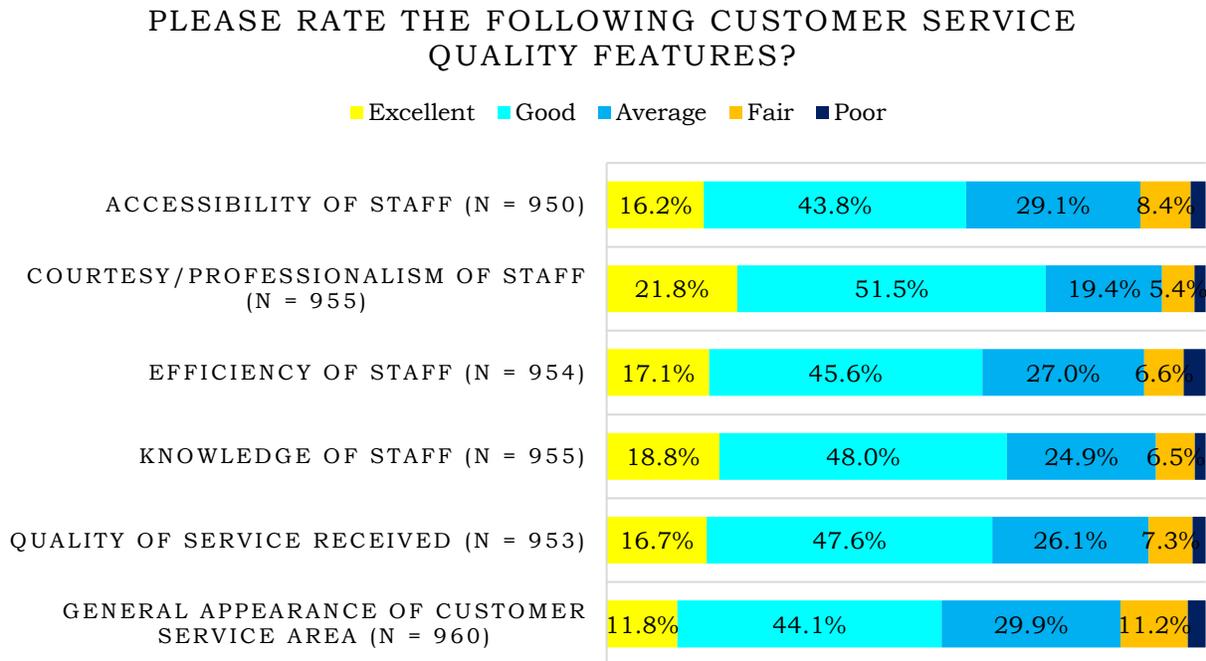


Figure 9: showing walk-in clients' rating of the COJ customer service quality features

Better Served

Walk-in clients were asked: “What could have been done to serve you better?” As seen in Figure 10, the three most frequently selected responses were to reduce the wait time (65.7%), improve parking (51.5%) and increase branch locations (48.9%).

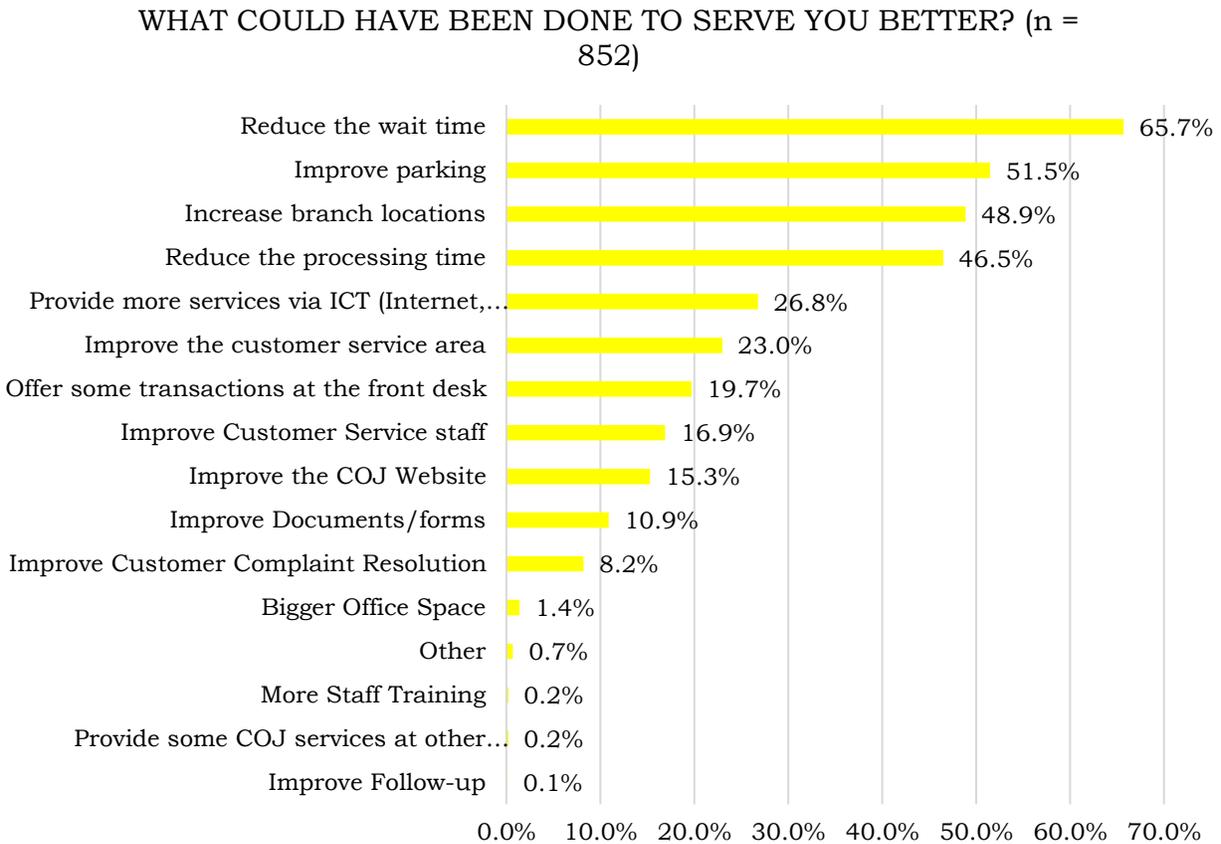


Figure 10: showing walk-in clients' perception regarding what the COJ could have done to serve them better

Corporate Clients Findings

COJ's Website

More than two-thirds of corporate clients (68.2%) indicated that they had used the COJ's online services.

- More than three-quarters of corporate (77.5%) who accessed the Kingston branch indicated that they had used the COJ's online services. However more than half of corporate clients who accessed the Montego Bay branch reported that they had not utilized the COJ's online services within the last year. See Table 11.

**HAVE YOU EVER USED THE COJ'S ONLINE SERVICES
WITHIN THE LAST YEAR?**

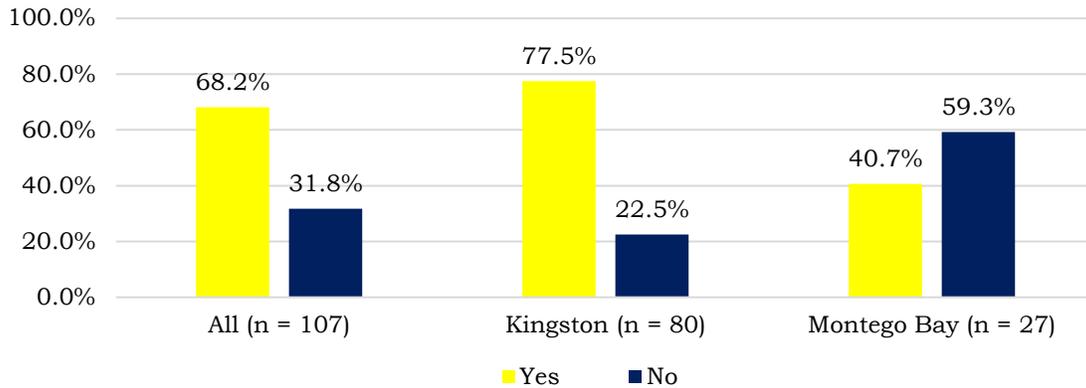


Figure 11: showing the proportion of corporate clients who had used the COJ's online services within the last year

Subsequently, corporate clients were asked to rate the quality of the COJ's website. As seen in Figure 12, most corporate clients agreed that the quality of COJ's website was above average (good or excellent). Accessibility of forms (79.1%) attained the highest above-average rating while responsiveness to queries achieved the lowest rating of 44.4%.

**PLEASE RATE THE QUALITY OF COJ'S WEBSITE
USING THE FOLLOWING CRITERIA**

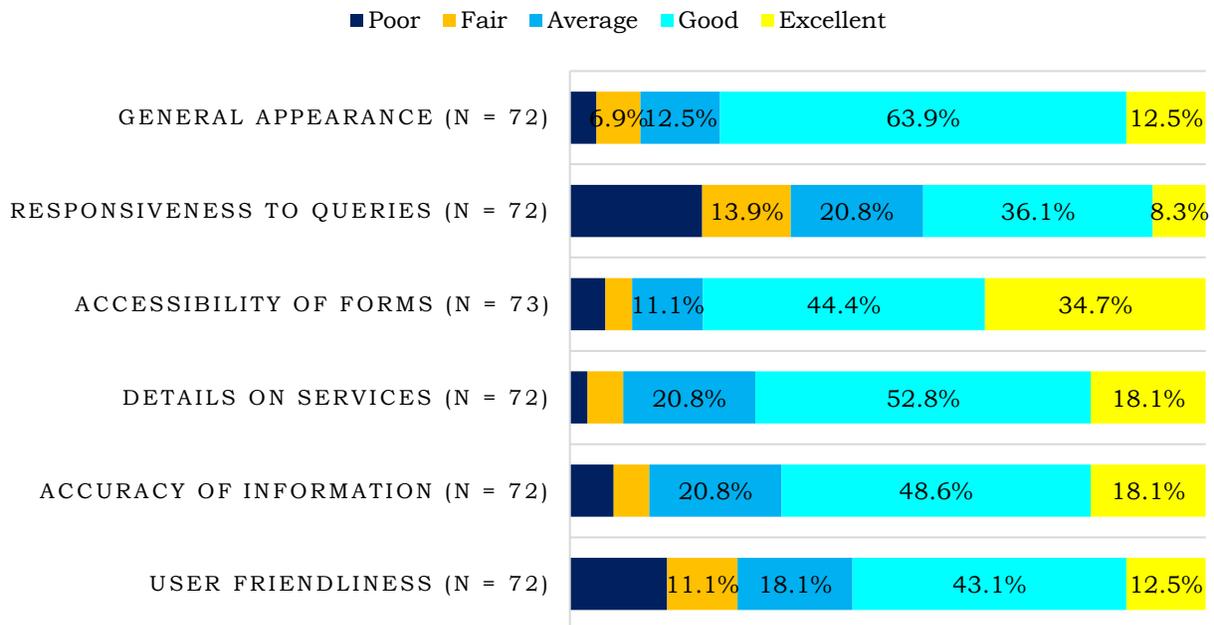


Figure 12: showing corporate clients' rating of the quality of COJ's website

Documents/Forms

Regarding new documents/forms, most clients indicated that they had viewed form 19a (93.9%), form 19b (93.9%), form 1a (76.5%) and form 1b (78.1%). See Figure 13.

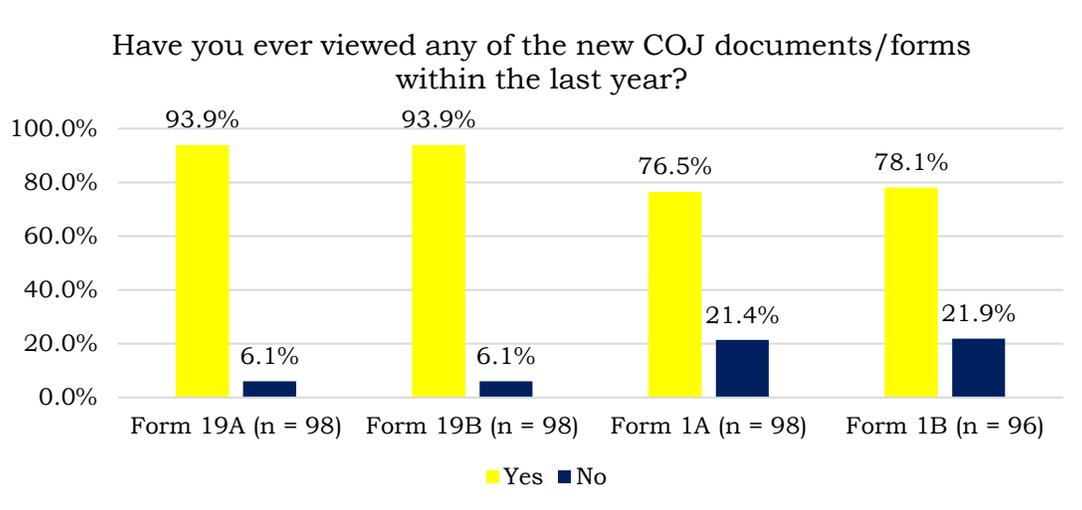


Figure 13: showing the proportion of corporate clients who had viewed documents/forms of the COJ within the last year

Corporate clients were asked: “Please rate the quality of the COJ documents/forms based on the following criteria”, corporate clients gave every criteria an above-average rating. As seen in Figure 14, font size (89.6%) was given the highest above-average rating while clarity received the lowest score of 75.0%.

PLEASE RATE THE QUALITY OF THE COJ DOCUMENTS/FORMS BASED ON THE FOLLOWING CRITERIA

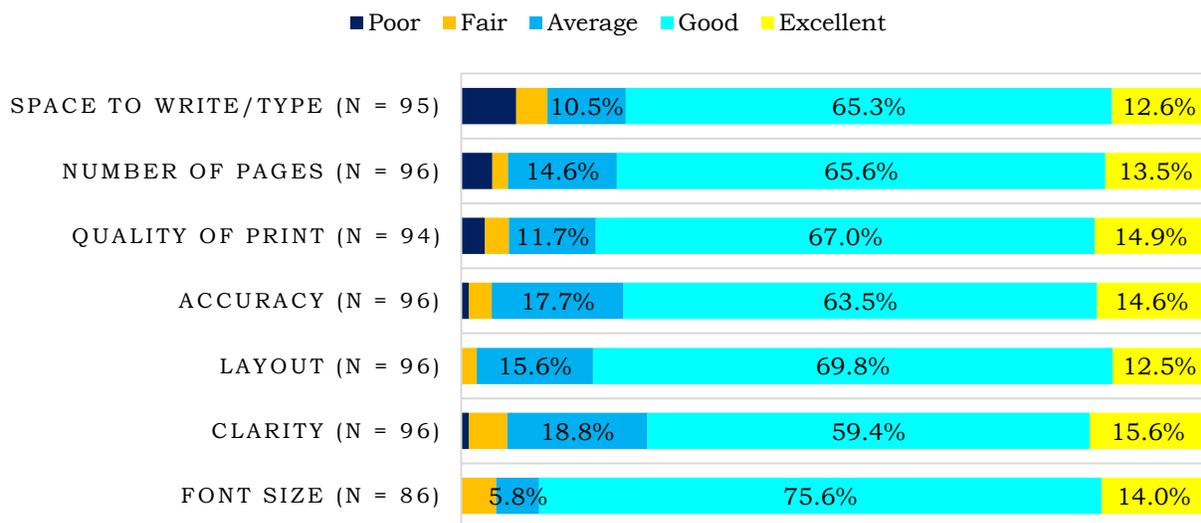


Figure 14: showing corporate clients’ rating of the quality of COJ documents/forms

Satisfaction with the services offered by the COJ

HOW SATISFIED ARE YOU WITH THE PROCESS (LENGTH OF TIME, NUMBER OF FORMS USED, ETC.) OF THE FOLLOWING SERVICES OFFERED BY THE COJ?

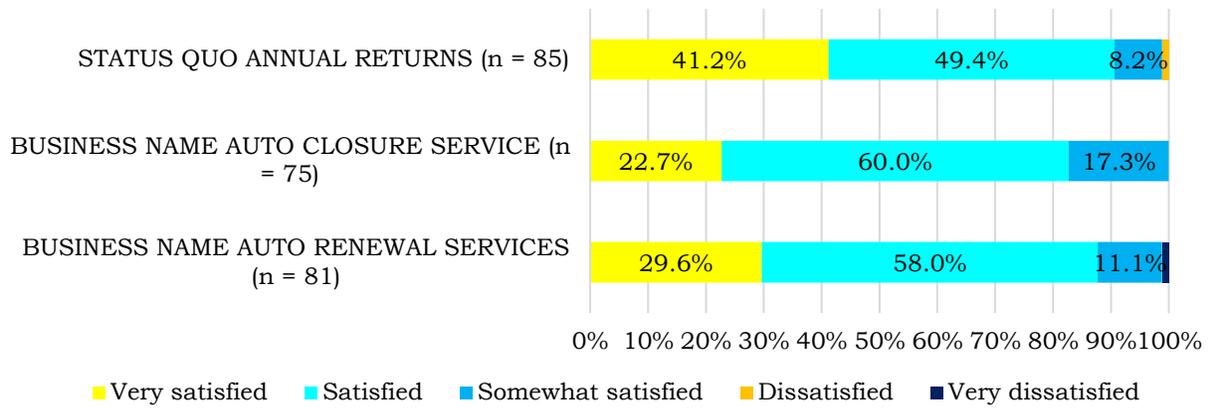
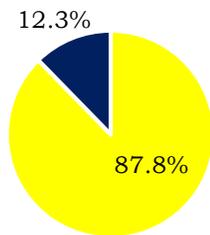


Figure 15: showing the proportion of corporate clients who were satisfied with the services offered by the COJ

As presented in Figure 15, the majority of corporate clients (98.8%) indicated that they were satisfied to some degree with the status quo annual returns service while all corporate clients (100.0%) had some level of satisfaction with the business name auto closure service and 98.7% of corporate clients reported that they were satisfied to some level with the COJ business auto-renewal service.

Overall level of satisfaction

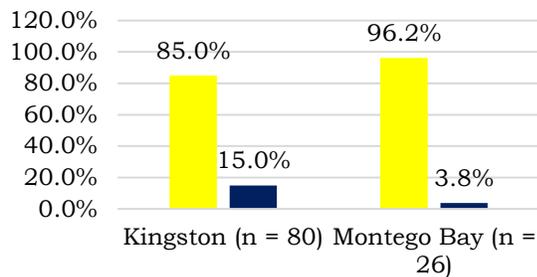
Considering everything, what is your overall level of satisfaction with the service you received? (n = 106)



■ Satisfied ■ Dissatisfied

Figure 16: showing corporate clients' overall level of satisfaction with the service provided by the COJ

Considering everything, what is your overall level of satisfaction with the service you received?



■ Satisfied ■ Dissatisfied

Figure 17: showing corporate clients' overall level of satisfaction with the service provided by the COJ by branch

More than seventeen out of every twenty corporate clients (87.8%) indicated that they were satisfied with the level of service they received from the COJ.

- Regardless of branch, most corporate clients (Kingston 85.0% vs Montego Bay 96.2%) reported that they were satisfied with the level of service provided.

Service rating

Corporate clients were asked to rate the service provided by the COJ. As seen in Figure 18, overall, corporate clients gave the COJ an average rating of 6.9.

- Corporate clients who accessed the Kingston branch gave an average rating of 6.4 while walk-in clients who accessed the Montego Bay branch gave an average rating of 7.9.

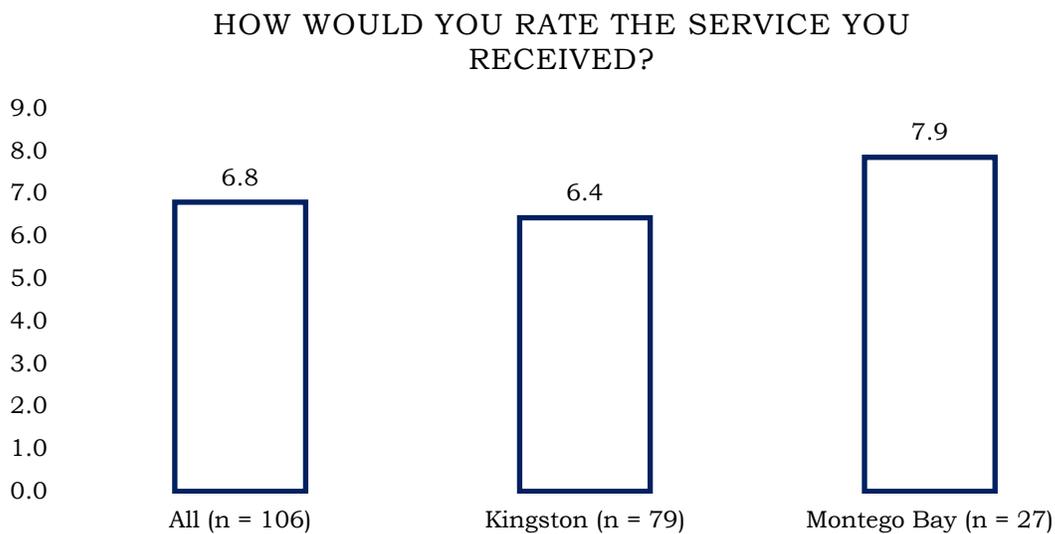


Figure 18: showing clients rating of the service they had received from the COJ

Rating of the customer service quality features

Corporate clients gave all customer service quality features an above-average rating. It was observed that the courtesy/professionalism of staff received the highest above-average rating of 81.1% while the general appearance of the customer service area received the lowest above average rating of 60.9%. See Figure 19.

PLEASE RATE THE FOLLOWING CUSTOMER SERVICE QUALITY FEATURES?

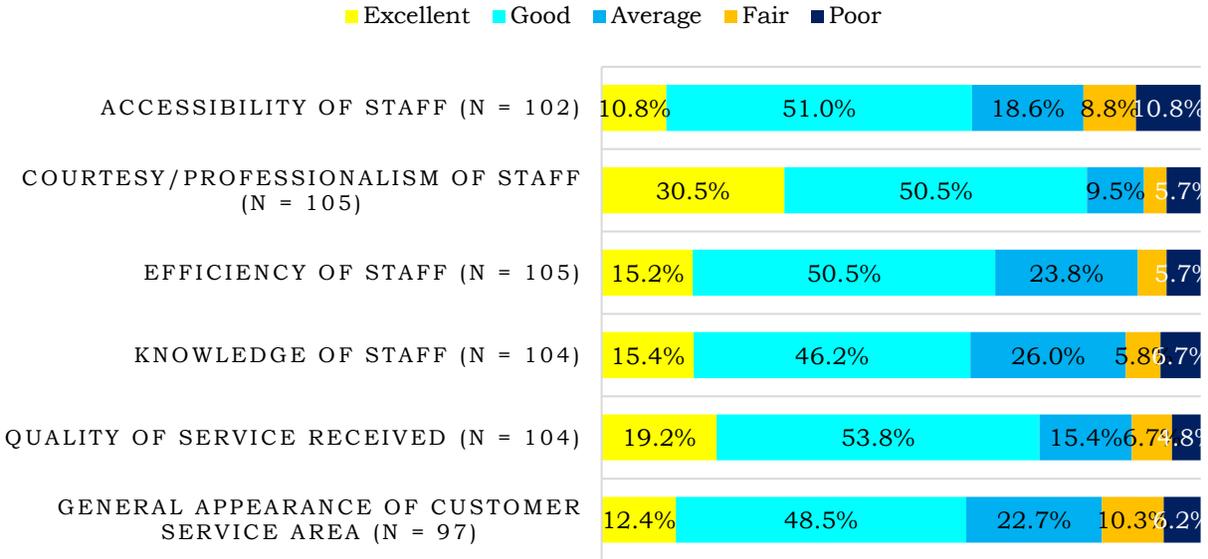


Figure 19: showing walk-in clients' rating of the COJ customer service quality features

Better Served

As seen in Figure 20, the three most frequently selected responses were to reduce the wait time (69.3%), improve parking (64.4%) and reduce the processing time (53.5%).

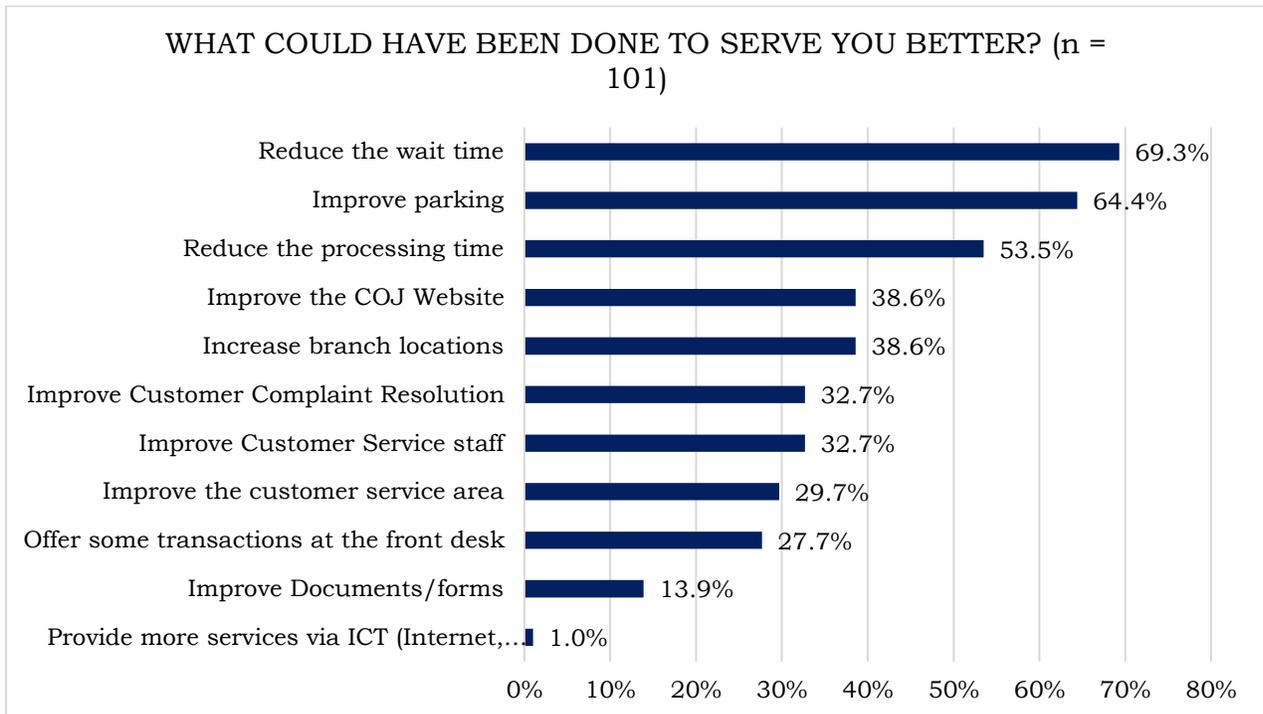


Figure 20: showing corporate clients' perception regarding what they felt the COJ could have done to serve them better

Payment for Professional Services Findings

Preferred Services for Professional Assistance

Walk-in clients were asked: “Would you be willing to pay the COJ for professional assistance with the following services?” Most walk-in clients indicated that they were willing to pay for professional assistance in regard to preparation of registration of business name (54.3%) and change documents (51.6%). Conversely, most walk-in clients were not willing to pay for professional services for the preparation of documents related to annual returns (52.3%) and new company returns (61.5%). Details may be found in Figure 21.

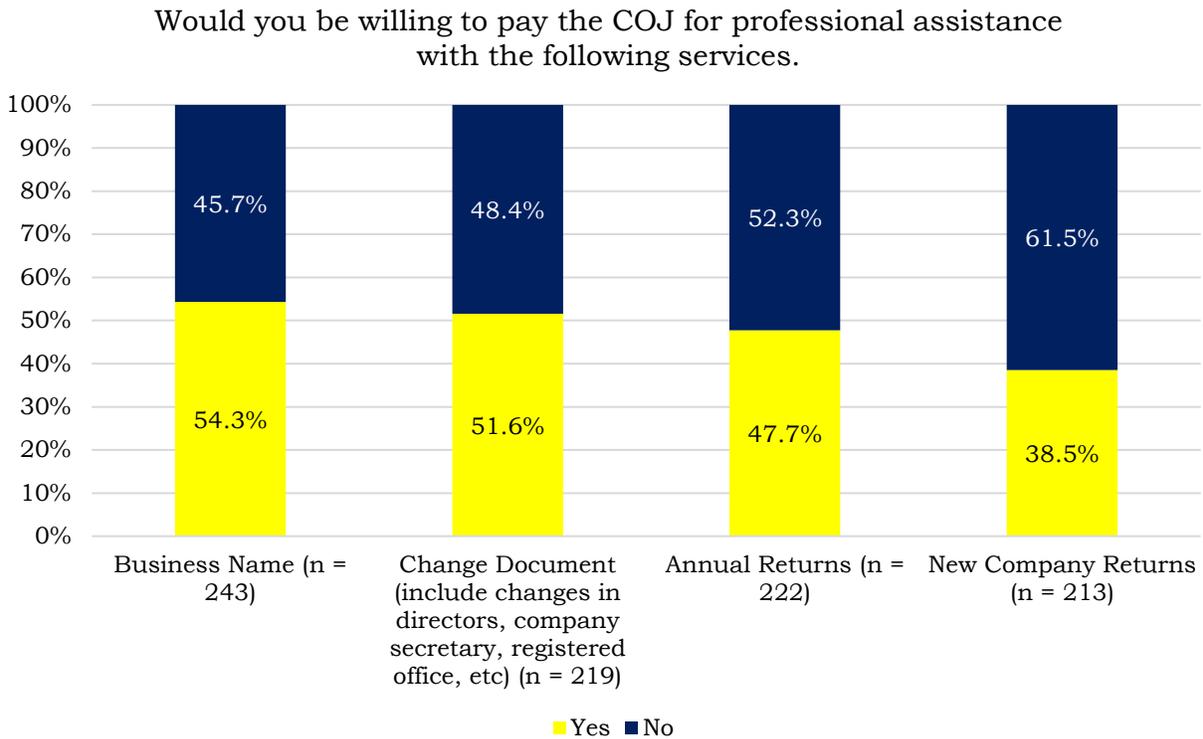


Figure 21: showing the proportion of walk-in clients willing to pay the COJ for professional assistance

Reasons for Unwillingness to Pay

Regardless of the service, it was shown that most walk-in clients (57.3%-75.2%) who indicated that they were not willing to pay for professional assistance stated they did not need the assistance. See Figure 22 below.

If "No", please indicate your reason:

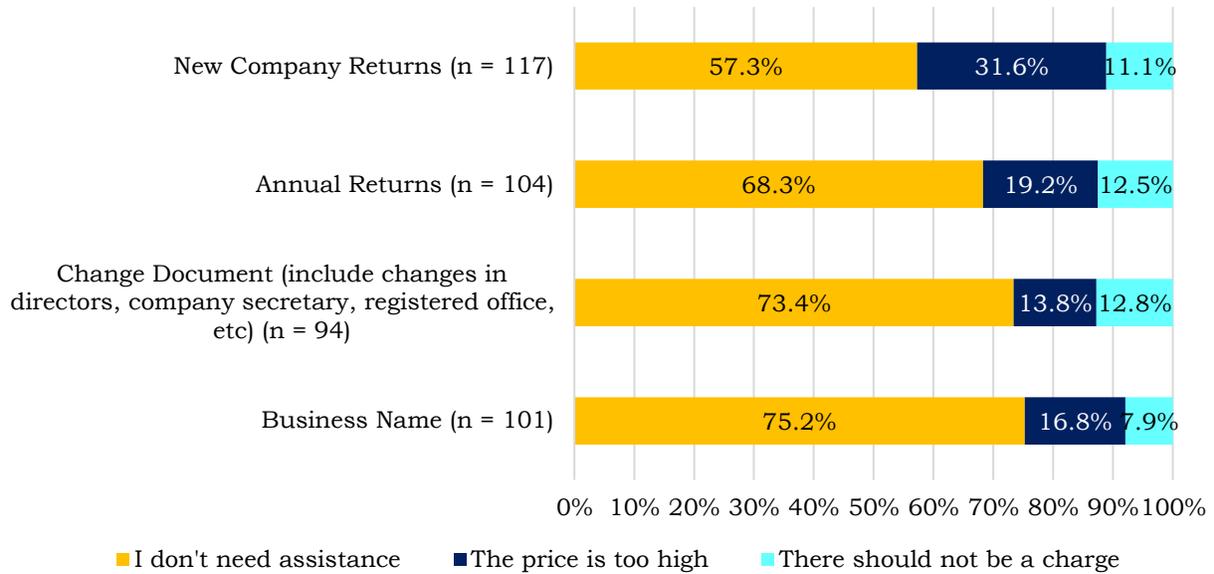


Figure 22: showing the reasons why walk-in clients would not pay for COJ professional assistance

Customer Satisfaction Questionnaire



COMPANIES OFFICE OF JAMAICA

CUSTOMER SATISFACTION SURVEY – FEBRUARY 2020

Dear COJ Customer

The Consumer Affairs Commission is conducting an independent look at the service delivery of the Companies Office of Jamaica (COJ). We therefore ask you, its valued customer, to complete the following questions regarding your most recent customer service experience

SECTION ONE: GENERAL SERVICES

1. Who initiated contact with the office:

- Your Business The COJ

2. Is this the first time you are using the services of the COJ?

- Yes (*Skip to Question 4*) No

3. How often do you use the services of the COJ:

- Daily Weekly Monthly Annually
 Only when necessary Other (*Please specify*): _____

4. On your most recent visit, how long did you have to wait before speaking to a member of the COJ staff?

	Within 15 minutes	Within 30 minutes	Within 45 minutes	Within 1 hour	More than 1 hour
a.Receptionist	<input type="checkbox"/>				
b.COJ Customer Representative	<input type="checkbox"/>				

5. What do you believe the COJ could do to improve the wait time?

6. The COJ has guaranteed service delivery times for processing documents. Did you receive the following service(s) indicated below in the guaranteed time the most recent time you accessed them?

Guaranteed Services: Kingston	Guaranteed time	Yes	No	Never Accessed
a. Registration of a New Company using the BRF1/the Super form	5 working days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Registration of a Business Name using BRF1/the Super	2 working days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Certified Copies	25 minutes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Guaranteed Services: Montego -Bay	Guaranteed time	Yes	No	Never Accessed
a. Registration of a New Company using the BRF1/the Super form	7 working days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Registration of a Business Name using BRF1/the Super	7 working days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Certified Copies	25 minutes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION TWO: COJ'S WEBSITE

7. Have you ever used the COJ's online services?

Yes No *(Skip to Question 12)*

8. Please rate the quality of the COJ's website using the following criteria:

Website Features	Poor	Fair	Average	Good	Excellent
User Friendly	<input type="checkbox"/>				
Accuracy of Information	<input type="checkbox"/>				
Details on Services Offered by COJ	<input type="checkbox"/>				
Accessibility of Forms	<input type="checkbox"/>				
Responsiveness to queries	<input type="checkbox"/>				
General Appearance	<input type="checkbox"/>				

9. How might the quality of the COJ's website be improved?

1. _____
2. _____
3. _____

10. Which of these services would you like to see improved on the COJ's website:

Website Services	
Request for Letters of Good Standing /confirmation	<input type="checkbox"/>
Request for Certified Copies	<input type="checkbox"/>
Request for Name Reservation	<input type="checkbox"/>
Viewing of Documents	<input type="checkbox"/>
Printing of Documents	<input type="checkbox"/>
Search feature	<input type="checkbox"/>

11. What services would you like to see added to the COJ's website:

SECTION THREE: DOCUMENTATION

Quality of Documentation:

The COJ launched four (4) new forms in December 2017. Please respond to questions in this section in relation to these documents.

12. Have you ever viewed any of the new COJ documents/forms within the last year?

COJ FORMS	Yes	No
Annual Return Form (Form 19A)	<input type="checkbox"/>	<input type="checkbox"/>
Annual Return Form (Form 19B)	<input type="checkbox"/>	<input type="checkbox"/>
Articles of Incorporation (Form 1A)	<input type="checkbox"/>	<input type="checkbox"/>
Articles of Incorporation (Form 1B)	<input type="checkbox"/>	<input type="checkbox"/>

(If "No" to all, please go to Question 18)

13. Please rate the quality of the new COJ documents/forms based on the following criteria:

COJ DOCUMENTATION	Excellent	Good	Average	Fair	Poor
Clarity	<input type="checkbox"/>				
Layout	<input type="checkbox"/>				
Accuracy	<input type="checkbox"/>				
Quality of Print	<input type="checkbox"/>				
Number of Pages	<input type="checkbox"/>				
Space to write/type	<input type="checkbox"/>				

Rejected Documents:

Please respond to questions in this section in relation to your MOST RECENT ENCOUNTER with the COJ

14. Has the COJ returned any document(s) to you for amendments/corrections?

- Yes No (If "No", Please go to Question 18)

15. If "Yes" to Ques. 14, How were you contacted about the rejected documents:

- email telephone no contact was received

16. Were you provided with sufficient help to resolve the problem? Yes No

17. If "No" to Ques. 16, please indicate the type of help that was needed to resolve the problem:

SECTION FOUR: CUSTOMER SERVICE DELIVERY

NSIPP Registry

18. Within the last year, have you utilized the service of the new National Security in Personal Property (NSIPP) registry

- Yes No (If No, go to Question 21)

19. If Yes to Question 18, please rate the following features of the service.

SIPP SERVICE FEATURES	Excellent	Good	Average	Fair	Poor
Ease of use	<input type="checkbox"/>				
Clarity of information	<input type="checkbox"/>				
Security features	<input type="checkbox"/>				

20. What services would you like to see improved on the NSIPP Registry?

Please respond to questions in this section in relation to your MOST RECENT ENCOUNTER with the COJ

21. How satisfied are you with the new processes (length of time, number of forms used, etc.) of the following services offered by the COJ?

Rate the Process	Very Satisfied	Satisfied	Somewhat satisfied	Dissatisfied	Very Dissatisfied	Unable to Say
	1	2	3	4	5	6
a. Business Name Auto Renewal service	<input type="checkbox"/>					
b. Business Name Auto Closure service	<input type="checkbox"/>					
c. Status quo Annual Returns	<input type="checkbox"/>					

22. How would you rate the effectiveness of the following COJ **access points**

Rate access to services	Very Effective	Effective	Fairly Effective	Not Effective	Unable to say
Walk In	<input type="checkbox"/>				
Pick-up of Certificates/documents	<input type="checkbox"/>				
Website	<input type="checkbox"/>				
Email	<input type="checkbox"/>				
Telephone	<input type="checkbox"/>				
Mail	<input type="checkbox"/>				
COJ Mobile Team	<input type="checkbox"/>				

23. Please rate the following customer service quality features?

Customer Service Quality Features	Poor	Fair	Average	Good	Excellent
General appearance of customer service area	<input type="checkbox"/>				
Quality of service received	<input type="checkbox"/>				
Knowledge of staff	<input type="checkbox"/>				
Efficiency of staff	<input type="checkbox"/>				
Courtesy /Professionalism of staff	<input type="checkbox"/>				
Accessibility of Staff	<input type="checkbox"/>				

24. Considering everything, what is your overall level of satisfaction with the service you received:
 Very satisfied Satisfied Somewhat satisfied Dissatisfied Very Dissatisfied

25. On a scale of 0 to 10, (0 being the not at all satisfied and 10 the being totally satisfied), how would you rate the service you received: _____

26. If you were less than totally satisfied (**less than 10 in Q. 25**), what could have been done to serve you better?

(Choose all the options which apply)

- | | |
|---|--|
| <input type="checkbox"/> Increase branch locations | <input type="checkbox"/> Improve Customer Service staff |
| <input type="checkbox"/> Provide more services via ICT (Internet, telephone, mobile apps, etc.) | <input type="checkbox"/> Improve Documents/forms |
| <input type="checkbox"/> Improve the COJ Website | <input type="checkbox"/> Improve Customer Complaint Resolution |
| <input type="checkbox"/> Reduce the processing time | <input type="checkbox"/> Improve parking |
| <input type="checkbox"/> Reduce the wait time | <input type="checkbox"/> Other <i>(Please specify)</i> : _____ |
| <input type="checkbox"/> Improve the customer service area | |
| <input type="checkbox"/> Offer some transactions at the front desk | |

27. If option (i) of Que. 26 was selected, where would you want to have another branch of the COJ?

- Kingston St. Catherine St. Thomas Portmore St. James
 Mandeville St. Ann Portland Other (Please specify): _____

28. Please indicate any further comments or recommendation? _____

SECTION FIVE: CLIENT PROFILE

29. Please tick the category in which you fall:

- Company/corporate secretary Attorney-at-law Researcher Bearer Business owner
 Accountant Other (please specify): _____

30. Type of business

- | | | | | |
|--|---|---|--|---|
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Financial | <input type="checkbox"/> Real Estate | <input type="checkbox"/> Retailers | <input type="checkbox"/> Distributors |
| <input type="checkbox"/> NGO | <input type="checkbox"/> Transportation | <input type="checkbox"/> Utilities | <input type="checkbox"/> Construction | <input type="checkbox"/> Legal Services |
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Hospitality | <input type="checkbox"/> Other Services | <input type="checkbox"/> Other (please specify): _____ | |

31. Business Location: _____ Town: _____

Professional Fees Questionnaire



COMPANIES OFFICE OF JAMAICA

CUSTOMER FEEDBACK SURVEY –

FEBRUARY 2020

1. Would you be willing to pay the COJ for professional assistance with the following services?

FORMS	PRICE RANGE	YES	NO	NOT APPLICABLE
Business Name	\$1,000 - \$2,000	<input type="checkbox"/>	<input type="checkbox"/>	
Change Documents <i>(Including changes in directors, company secretary, registered office, etc.)</i>	\$2,000 - \$3,000	<input type="checkbox"/>	<input type="checkbox"/>	
Annual Returns	\$5,000 - \$10,000	<input type="checkbox"/>	<input type="checkbox"/>	
New Company Registration	\$10,000 - \$15,000	<input type="checkbox"/>	<input type="checkbox"/>	

2. If "NO" to Question 1, please indicate your reason:

FORMS	The price is too high	There should not be a charge	I don't need assistance	SUGGESTED PRICE /ACTION
Business Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Change Documents <i>(Including changes in directors, company secretary, registered office, etc.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Annual Returns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New Company Registration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

List of Participating Corporate Clients

PARTICIPATING CORPORATE CLIENTS	COJ BRANCH ACCESSED
A WHYCH & ASSOCIATES	KINGSTON
A.B. ACCOUNTING SERVICES LIMITED	KINGSTON
A.T.M.S. LIMITED	MONTEGO BAY
ABTAX LIMITED	KINGSTON
ACCOUNTANT SOLUTION	MONTEGO BAY
ACCOUNTS EXECUTIVE AND CONSULTANTS	MONTEGO BAY
ACMAN CORPORATION LIMITED	KINGSTON
ADVANCED CORPORATE SERVICES	KINGSTON
ALLEN & CO	MONTEGO BAY
ASHBURN C. SIMON & COMPANY	KINGSTON
B.D.O OTTER	KINGSTON
BART	KINGSTON
BOGLE PROSEC SERVICE	KINGSTON
BROWN GARDENER & GIBBS CONSULTING SERVICE	MONTEGO BAY
BUSINESS PRO	KINGSTON
CAMILLE (2016) BUSINESS SERVICES LIMITED	KINGSTON
CARIBBEAN PRODUCER LIMITED	MONTEGO BAY
CHAMBERS HENRY & CO	KINGSTON
CHAMBERS HENRY & ASSOCIATES	KINGSTON
CHANCELLOR AND COMPANY	KINGSTON
CHARVIC ACCOUNTING ENTERPRISE	KINGSTON
CLINT HART & CO	KINGSTON
CN BUSINESS SERVICES	KINGSTON
COMPANY SECRETARIAL ENTERPRISE	KINGSTON
CONSULTUING	KINGSTON
CORPORATE ADMINISTRATION LIMITED	KINGSTON
CRICHTON MULLING LIMITED	KINGSTON
CWS SECRETARIAL & ACCOUNTING SERVICES	KINGSTON
D IRE EXPERIENCES	MONTEGO BAY
D. D. N. C ACCOUNT SERVICES	KINGSTON
DELROY CHUCK & CO	KINGSTON
DEVELOPMENT BANK OF JAMAICA	KINGSTON
DEWAR WIGGAN PARTNER IN JAMAICA	KINGSTON
DGS CHARTERED ACCOUNTANT SERVICES	KINGSTON
DUNN COX	KINGSTON
ELITE DIAGNOSTIC LIMITED	KINGSTON
FACEY LAW, ATTORNEYS- AT- LAW	KINGSTON
FOSRICH	KINGSTON
FUTURE CORPORATE SERVICES LIMITED	KINGSTON
GAP ACCOUNTING &CONSULTANCY SERVICES	MONTEGO BAY

PARTICIPATING CORPORATE CLIENTS	COJ BRANCH ACCESSED
GILBERT THOMPSON & CO	KINGSTON
GRANTS ACCOUNTING SERVICE	MONTEGO BAY
H.A BHALAI & COMPANY LIMITED	KINGSTON
HAMILTON & CO	KINGSTON
HART MUIRHEAD FATTA	KINGSTON
HENRY PARKS & PARTNERS	KINGSTON
HLB BOLDECK JAMAICA	KINGSTON
HYLTON & HYLTON	KINGSTON
ICWI	KINGSTON
INNOVATIVE ACCOUNTING	KINGSTON
INNOVATIVE ACCOUNTING AND MANAGEMENT SERVICE LIMITED	MONTEGO BAY
INTAC ACCOUNTING & TAX SERVICES	KINGSTON
INTERNAL BUSINESS & ACCOUNTING (IBA)	KINGSTON
INTERNATION MISSIONARY SOCIETY SEVENTH DAY ADVENTIST CHURCH REFORM MOVEMENT	MONTEGO BAY
ISLAND ACCOUNTING AND MANAGEMENT LIMITED	MONTEGO BAY
J. B CAUSWELL	KINGSTON
JBC ST.ANN	MONTEGO BAY
JBDC MANDEVILLE	MONTEGO BAY
JBDC ST. JAMES	MONTEGO BAY
JBDC WESTMORELAND	MONTEGO BAY
JOSEPH HAYE & COMPANY	KINGSTON
K.O. RUSSELL	KINGSTON
KCLH FULL BUSINESS SOLUTION LIMITED	KINGSTON
KEITH BELL	KINGSTON
KENT GAMMON	KINGSTON
KPMG	KINGSTON
LEE CLARKE CHANG	KINGSTON
LEISA SPALDING	KINGSTON
LGS & LGS JR ACCOUNTING CONSULTANT & ASSOCIATION	MONTEGO BAY
LIGHT HOUSE OF FAITH	MONTEGO BAY
LOGAN C. ONEWORD BUSINESS SUPPORT SERVICE	MONTEGO BAY
LOGAN-C BUSINESS SUPPORT SERVICE	MONTEGO BAY
MCGAW & COMPANY	KINGSTON
MELLEX ENTERPRISES	KINGSTON
MILLEN & ASSOCIATES	KINGSTON
MYERS FLETCHER & GORDON	KINGSTON
NARINE & PARTNER	KINGSTON
NATIONAL EXPORT IMPORT BANK OF JAMAICA	KINGSTON
NATIONAL PEOPLE'S COOPERATIVE BANK	KINGSTON
NORMAN MANNING	KINGSTON
PATRICIA PERRY	KINGSTON

PARTICIPATING CORPORATE CLIENTS	COJ BRANCH ACCESSED
PATRICK JOHNSON FLETCHER	MONTEGO BAY
PETER MC & ASSOCIATE	KINGSTON
PHILLIPS MALCOLM MORGAN AND MAL	KINGSTON
PHIPPS BURTON AND ASSOCIATE LIMITED	KINGSTON
PROFITS & DIVIDENDS	KINGSTON
PRUDENT ACCOUNTING AND CONSULTING SERVICE LIMITED	MONTEGO BAY
PRUNELLA P. VASSELL CHARTERED ACCOUNTANT	KINGSTON
PWC CORPORATE SERVICES (JAMAICA) LIMITED	KINGSTON
R.V. BUILDING	KINGSTON
RHONDA GOODISON	KINGSTON
RUSSELL INVESTMENT	MONTEGO BAY
S T N MARKETTING	MONTEGO BAY
SAGICOR BANK	KINGSTON
SAGICOR	KINGSTON
SAMUDA & JOHNSON	KINGSTON
SEPHEN REID AND ASSOCIATE	KINGSTON
STARTSMART SERVICES	MONTEGO BAY
SUN ISP JAMAICA LIMITED	KINGSTON
SUPERIOR ACC	MONTEGO BAY
SUPREME VENTURE (LORNA GOODEN)	KINGSTON
TMN CONSULTING	KINGSTON
VACCIANNA & WHITTINGHAM	KINGSTON
VENTRY FOO	KINGSTON
VISION CORPORATION LIMITED	KINGSTON
WEST TRACT ENTERISE LIMITED	MONTEGO BAY
WINSTON SCOTT	KINGSTON