



NIGERIAN BAR ASSOCIATION OWERRI BRANCH

SECRETARIAT:

Bar Centre, Old High Court Complex, Orlu Road, Owerri Imo State.

www.nbaowerri.ng

owerrinba@gmail.com

5th October, 2026

The Zonal Director,
Economic and Financial Crimes Commission (EFCC),
Awka Zonal Directorate,
No. 2 Kamen Shege Close, Amawbia, Awka,
Anambra State.

Sir,



RE: RESPONSE TO PETITION BY CHINEDU AGU, ESQ. DATED 30th SEPTEMBER, 2026
ALLEGING CRIMINAL MISAPPROPRIATION OF N100,000,000.00 RECEIVED FROM IMO
STATE GOVERNMENT BY NBA OWERRI BRANCH – AND REQUEST FOR COMPREHENSIVE
INVESTIGATION AND TRACING OF RELEVANT NBA OWERRI BRANCH ACCOUNTS FROM
INCEPTION

I, Dr. Mazi Udegblelem, Chairman, Nigerian Bar Association, Owerri Branch, respectfully
respond to the above petition submitted at your office on the 30th day of September, 2026.

1. THE N100,000,000.00 GOVERNMENT SUPPORT

At the outset, I categorically deny any misappropriation, diversion, conversion or personal
use of any part of the N100,000,000.00 released by the Imo State Government to the
Branch. The entire sum was received into the official Branch account and utilised for
Branch purposes, pursuant to Annual General Conference necessary logistics spendings,
projects and expenditures duly considered and approved by the Branch Executive
Committee.

The supporting Invoices, receipts, payment records, approvals, contracts and evidence of
completed works are attached as Annexures and are available for examination. I have no
objection whatsoever to a forensic examination of the entire financial trail and I
welcome a full investigation.

EXECUTIVE COMMITTEE

Dr. Mazi Udegblelem – 08035018791 [Chairman], Dr. Ekezie Onumajulu – 07034436094 [Vice
Chairman], Ikenna Ujah – 07061179108 [Secretary], Olachi Madonna Anosike – 08022659732
[Treasurer], Kelechi Ogugbuaja – 08067369675 [Financial Secretary], Chinenye Akah - 08036465386
[Social Secretary], Chiamaka Nwaogaraku – 07063187448 [Welfare Secretary], Chimere Okoronkwo
– 08060951951 [Publicity Secretary]

2. THE CRITICAL DATE: 27TH JUNE, 2026

A material fact appears to have been overlooked in the petition. My administration assumed office on 27th June, 2026. We have therefore operated the relevant Branch accounts for barely three months. Accordingly, it would be factually and forensically inappropriate to attribute historical transactions in accounts that existed and were operated before 27th June, 2026 to my administration without first establishing who made those transactions and under whose authority.

3. SPECIFIC ACCOUNTS AND TRANSACTIONS

With respect to Zenith Bank Account No. 1310855575 NBA Owerri Branch and Access Bank Account No. 0706000887 NBA Owerri Branch, my administration has made no personal or unauthorised withdrawals whatsoever since assuming office on 27th June, 2026. With respect to NBA accounts Nos: 1012577304 and 1312034244 with Zenith accounts and NBA account No: 4150005954 with Fidelity bank. all debits post 27th June, 2026 were for duly approved Branch projects with payment vouchers and approvals attached as Annexure.

Similarly, with respect to the two NBA remuneration accounts Nos. 4110185443 and 5540062098, there have been no debits for any purpose by my administration, save for statutorily mandated Power of Attorney refunds to beneficiaries as per schedule attached as Annexure, as well as the sum of N12,000,000.00 and N6,421.045.00 only which we moved to our Project account no 1310855575 with Zenith bank being 2% of our administrative charge from the power of attorney payments.

These accounts were opened and operated by previous administrations before my administration.

I therefore respectfully invite the Commission, in the interest of a complete and impartial investigation, to examine the accounts from inception and not merely from the date of my assumption of office.

4. REQUEST FOR COMPREHENSIVE INVESTIGATION AND TRACING FROM INCEPTION

In the interest of completeness and impartiality, I respectfully request that the Commission obtain and examine the relevant account statements, mandates, withdrawal instruments, transfers, cheques, approvals and supporting documents covering the entire period from inception.

For ease of reference, the successive officers who previously operated the relevant Branch accounts include:

1. S.C. Imo, SAN — 2014–2016;
2. L.U.N. Nwakaeti, Esq. — 2016–2018;
3. D.O. Nosike, Esq. — 2018–2020;
4. Nze J.I. Ogamba, Esq. — 2020–2022;
5. D.U. Alinnor, Esq. — 2022–2024; and
6. Chief Chris Ihentuge — 2024–2026 (Immediate past administration).

This is not an attempt to shield any person. On the contrary, it is a request for the same level of scrutiny to be applied to every administration that operated the accounts, so that the investigation is determined by evidence rather than by the date on which a petition was filed.

5. AVAILABILITY OF DOCUMENTS AND COOPERATION*

All relevant Branch records, including minutes of Executive Committee meetings, approvals, invoices, receipts, payment vouchers, contracts, bank statements and evidence of executed projects, are available and are hereby produced as Annexures. I shall produce any further documents upon request. I am equally prepared to honour any invitation and provide every information within my possession necessary to assist a dispassionate investigation.

CONCLUSION

The allegation that I personally misappropriated or diverted the N100,000,000.00 is completely unfounded.

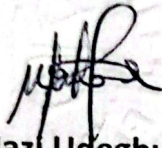
I have no fear of scrutiny and no objection to a comprehensive forensic examination of the Branch accounts. If there has been any financial impropriety, the responsible person should be identified by the evidence, irrespective of the administration under which the transaction occurred.

I therefore respectfully urge the Commission to treat this response as also constituting a request for a comprehensive investigation and tracing of the relevant NBA Owerri Branch accounts from inception, including the periods preceding my administration.

I trust that the Commission's investigation will ultimately establish the true financial trail and the Identity, if any, of persons responsible for any transaction requiring explanation.

Please accept the assurances of my highest regards.

Yours faithfully,



Dr. Mazi Udegbulem, Esq
Chairman, NBA Owerri Branch
Encl:

Annexure A – Letter of assumption of office 27th June 2026

Annexure B – Bank Mandate / Change of signatories

Annexure C – Bank statements from 27th June – 30th Sept 2026

Annexure D – Minutes of EXCO meetings approving projects from N100m

Annexure E – Invoices, receipts, contracts, payment vouchers

- Annexure F – Schedule of Power of Attorney refunds.

CC:

1. President, Nigerian Bar Association
2. Body of Senior Advocates of Nigeria, Imo State Chapter
c/o The Secretary of BOSAN, Imo state chapter.



30 September 2026

The Zonal Director,
Economic and Financial Crimes Commission [EFCC],
Awka Zonal Directorate,
Awka, Anambra State.

Sir,

PETITION INVITING INVESTIGATION INTO THE ALLEGED CRIMINAL MISAPPROPRIATION AND MISMANAGEMENT OF THE SUM OF N100,000,000.00 [ONE HUNDRED MILLION NAIRA] RECEIVED BY THE NIGERIAN BAR ASSOCIATION, OWERRI BRANCH, FROM THE IMO STATE GOVERNMENT UNDER THE ADMINISTRATION OF DR. MAZI UDEGBULEM, CHAIRMAN, NBA OWERRI BRANCH

I, Chinedu Agu, a former Secretary of the Nigerian Bar Association [NBA], Owerri Branch, and an active member of the Branch, respectfully invite the Economic and Financial Crimes Commission [EFCC] to investigate the allegations of criminal misappropriation and improper management of funds made against the Chairman of NBA Owerri Branch, Dr. Mazi Udegbum, concerning the sum of N100,000,000.00 [One Hundred Million Naira] received by NBA Owerri Branch from the Government of Imo State.

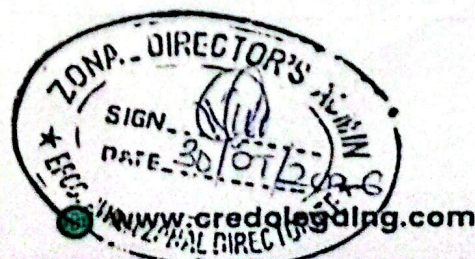
I make this petition in good faith and in the interest of accountability, transparency, and good governance within NBA Owerri Branch. As a former Secretary and an active member of the Branch, I have sufficient interest in the proper administration of the affairs of NBA Owerri Branch, particularly regarding the management of funds entrusted to the Branch and the need to ensure that such funds are applied strictly for the purposes for which they were provided.

There has recently been significant crisis within NBA Owerri Branch arising from allegations concerning the management and utilisation of funds received by the Branch from the Imo State Government.

The sum of N100,000,000.00 [One Hundred Million Naira] was reportedly released by the Government of Imo State to NBA Owerri Branch on 24 August 2026. Following concerns raised by members of the Branch, allegations were made against the Chairman, Dr. Mazi Udegbum, bordering on the alleged misappropriation and improper utilisation of the said funds, which subsequently resulted in a purported impeachment proceedings against him by members of the Branch on 26 September 2026.

1 | Page

✉ llonlegal30@gmail.com



During the Branch meeting of 26 September 2026, the Chairman reportedly disclosed that the N100,000,000.00 received from the Imo State Government had been expended on various projects and activities amounting to N81,910,000.00, including: projects around the Bar Centre; logistics relating to the Annual General Conference [AGC]; installation of air conditioners at the Bar Centre; sound system; chairs; enrollment of members in the National Health Insurance Scheme [NHIS]; and repairs of the NBA bus.

However, there are concerns among members of NBA Owerri Branch regarding the completeness, accuracy, and transparency of the financial records presented, including the movement of funds, approvals, supporting documents, beneficiaries, and the actual application of the money. In view of the seriousness of the allegations and the amount involved, I respectfully invite the EFCC, as the appropriate statutory agency, to independently investigate the matter and determine whether any offence of criminal misappropriation or other financial offences has been committed.

The following are the accounts of NBA Owerri:

1. NBA Owerri Branch Account

Account No: 1012577304

Bank: Zenith Bank

2. NBA Owerri Branch Project Account

Account No: 1310855575

Bank: Zenith Bank

3. NBA Owerri Branch Human Rights Account

Account No: 1312034244

Bank: Zenith Bank

4. NBA Owerri Branch Welfare Account

Account No: 070600887

Bank: Access Bank

5. NBA Owerri Branch Account

Account No: 4150005954

Bank: Fidelity Bank

6. NBA Owerri Remuneration Account

Account No: 4110185443

7. NBA New Remuneration Account

Account No: 5540062098.

I respectfully request that the Economic and Financial Crimes Commission:

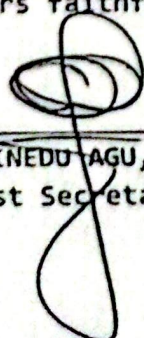
1. Investigate the allegations of criminal misappropriation made against Dr. Mazi Udegbumem concerning the N100,000,000.00 received from the Imo State Government.
2. Obtain and examine the statements of accounts of all NBA Owerri Branch accounts listed above.
3. Trace the complete financial trail of the funds from the point of receipt to all subsequent transactions.
4. Investigate all withdrawals, transfers, electronic payments, cheques, and other financial movements connected with the funds.
5. Identify all persons involved in authorising, approving, processing, receiving, or benefiting from transactions involving the funds.
6. Examine all supporting documents relating to the claimed expenditures, including invoices, receipts, contracts, payment vouchers, and evidence of completed projects.
7. Determine whether the funds were applied for the purposes for which they were released or whether any part of the funds was unlawfully diverted or misapplied.
8. Take appropriate action against any person(s) found culpable after the conclusion of the investigation.

The Nigerian Bar Association is an institution built upon the foundation of justice, accountability, and the rule of law. Allegations involving the management of substantial public funds entrusted to a Branch of the Association require a transparent and independent investigation.

I respectfully urge the Commission to investigate these allegations and take necessary steps in accordance with the law.

I remain available to provide further information, documents, and assistance that may aid your investigation.

Yours faithfully,


CHINEDU AGU, ESQ.

Past Secretary, NBA Owerri Branch.

