CERTIFICATE

This is to certify that the Dissertation entitled "An Analytical Study of Cost of Logistics With Reference To Shree Hiranyakeshi Sahakari Sakkare Karkhane Niyamit., Sankeshwar. (Dist-Belgaum)" is a genuine and bonafide work prepared by Miss. Patil Hema Shankar under my supervision and guidance and submitted to the Shivaji University, Kolhapur in partial Fulfillment of the requirements for the award of the Degree of Master of Philosophy in Commerce and Management.

To the best of my knowledge and belief, the matter presented in this Dissertation has not been submitted earlier for the award of this or any other Degree to Shivaji University or any other university.

Place - Kolhapur.

Date -26/12/2008.

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Whomsoever it may concern

This is to certify that Miss Hema Shankar Patil a student of M.Phil., Department of Commerce and Management, Shivaji University, Kolhapur has successfully completed her research work in our factory.

Her M.Phil.study work was " An analytical study of cost of logistics with reference to Shri Hiranyakeshi Sahakari Sakkare Karkhane Niyamit, Sankeshwar".

During the study period she has been well interacting with all the staff members of the requisite Project.

She was found to be studious, sincere and hard working in her study work.

Managing Director