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#### A C K N O W L E D G E M E N T

The present work is devoted to study the changes in capital structure and profitability since 1989 of Kulkarni Power Tools Ltd. At Post Shirol 416 103 Dist. : Kolhapur. In pursuing my work I had great pleasure of associating with and privilege to work under the able and inspiring guidance of Professor Dr. S.K.Kulkarni words are really inadequate to express my feelings for his stimulating suggestions and valuable guidance. I am also grateful to Dr.V.S.Patil, Head of Department of Commerce & Management, Shivaji University for his cooperation and encouragement.

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