

# CERTIFICATE

This is to certify that the dissertation entitled , “A SUTDY OF WORKING CAPITAL OF KOLHAPUR ZILLA SAHAKARI DUDH UTPADAK SANGH LTD., KOLHAPUR.” written and submitted to Shivaji University, Kolhapur by Mr. Guruprasad Mohan Kulkarni for the award of degree of Master of Philosophy in Commerce and Management is his original work carried out under my guidance.

I further certify that to the best of my knowledge and belief this work has not been submitted to this or any other university for the award of any Degree or Diploma.

Kolhapur

Date : 24.12.2008

  
**Dr. N.V. Shaha**  
(Research Guide)