C E R T I F I C A T E

This is to certify that the dissertation entitled **"PERFORMANCE EVALUATION OF THE DEVGAD TALUKA SAHAKARI KHAREDI VIKRI SANGH LIMITED, DEVGAD"** which has been presented by **Mr. S. S. Patil** of S. H. Kelkar College of Arts and Commerce, Devgad; in partial fulfilment of the requirement for the **Degree of Master of Philosophy in Commerce**, has been carried out under my supervision and guidance. To the best of my knowledge the matter presented in the dissertation has not been submitted earlier for the award of M. Phil. degree or any similar degree of the Shivaji University, Kolhapur or any other university.

I, therefore, recommend that the dissertation be forwarded for evaluation.

KOLHAPUR

(Dr. T. A. Shiware)

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