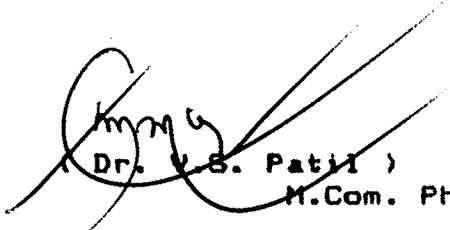


C E R T I F I C A T E

I certify that this thesis entitled " A Industrial Sickness & Rehabilitation (a Financial analysis & a case study of kamani tubes Ltd.) " for the degree of M - Phil in commerce. She has carried out her research work in all stage on her own efforts and under my guidance & suspension. I am fully satisfied with it. This has not been previously submitted for the award of M.Phil degree of any other University.

Date : - 30th June, 1997

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Research Guide