

Date:

### ***CERTIFICATE***

This is to certify that Sri Ujjwal Das has prepared his thesis entitled “**Cost Structure Strategies - A Study on Selected Companies in India**” under my guidance and supervision in accordance with the regulations for Doctor of philosophy degree of Assam University. The thesis is the result of his own investigation and in my opinion is worthy for the degree. The thesis has not been submitted for any other degree or diploma of any other University or Institution.

(Prof. A. L. Ghosh)  
Supervisor