

**AUDITORS STATEMENT
FOR
PLAYERS ON DOWNUNDER PTY LTD
COMMUNITY BENEFITS STATEMENT
FOR THE 2005 FINANCIAL YEAR**

28th September 2005

I Jason Cunningham of The Practice, being a CPA, believe that the Community Benefit Statement for Players on Downunder Pty Ltd trading as Players on Lygon for the 2005 financial year presents fairly and is in accordance with the applicable accounting standards in Australia.

Based on my understanding of sections 3.6.9(2)(a) and (b) of the Gaming Regulations Act 2003, I believe that Players on Downunder Pty Ltd trading as Players on Lygon is in compliance with the Act for the financial year ending 30th June 2005.



Jason Cunningham
CPA