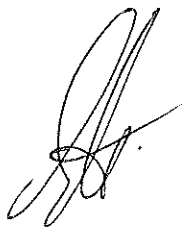


**ELTHAM RSL COMMUNITY BENEFIT STATEMENTS**

I have audited the attached Community Benefit Statements of the Eltham RSL, the source documents and other records used to complete this form for the year ended 30 June 2007. My audit has been conducted in accordance with Australian Auditing Standards. In my opinion the Community Benefit Statement presents fairly:

- the application of gaming revenue to community purposes of a kind determined by the Minister for Gaming;
- the value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister of Gaming;
- any amounts payable under S136A(2) of the Gaming Machine Control Act 1991;
- the relationship of the above items to the required community benefit contribution for that year.

Signed on the 5th September 2007



Stephen R. Chenoweth F.C.A.  
PCM Accountants & Business Advisors