

To the Directors

Kapacaba (Hotels) Pty Ltd

We have audited the attached Community Benefit Statement of KAPACABA (HOTELS) PTY LTD.

In performing this audit we have tested a sample of the source documents and other records used to complete this form for the year ended 30 June 2006. Our audit has been conducted in accordance with Australian Auditing Standards using generally accepted audit procedures. In our opinion the Community Benefit Statement does not overstate:

- (i) the application of gaming revenue to community purposes of a kind determined by the Minister for Gaming;
- (ii) the value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming;

and in our opinion the Community Benefit Statement in relation to LORD OF THE ISLES TAVERN presents fairly, in accordance with our understanding of sections 3.69(2)(a) and (b) of the Gambling Regulation Act 2003 (the Act), the compliance with the Act by KAPACABA (HOTELS) PTY LTD in relation to LORD OF THE ISLES TAVERN for the financial year ended 30 June 2006.



NEIL JOHNSTON

Charman Partners Pty Ltd

Date 11<sup>th</sup> September 2006

Suite 4  
10-12 Chapel Street  
Blackburn Victoria 3130  
Email  
mail@charmanpartners.com.au

Postal Address  
PO Box 341  
Blackburn Victoria 3130

Telephone  
**(03) 9878 8200**  
Facsimile  
**(03) 9878 8400**

Directors  
P.A. Tierney, FCA  
N.G. Johnston, CPA  
M.P. Barson, CA  
W.C. Goodwin, CA