

**INDEPENDENT AUDITORS STATEMENT
TO THE MEMBERS OF THE
ORBOST CLUB INCORPORATED**

In our opinion, the attached Community Benefit Statement in relation to the Orbost Club Incorporated presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of Sections 3.6.9(2) (a) and (b) of the Gambling Regulation Act 2003 (the Act), the Orbost Club Incorporated's compliance with the Act, in relation to the venue located at 67 Gladstone Street, Orbost Vic 3888, for the financial year ended 30 June 2005.



JOHN K HOWSON CA
Partner
WHK ARMITAGE DOWNIE
28 September 2005