RON SKEGGS & ASSOCIATES

Accountants & Business Advisors

- Accounting
- Business Consulting
- Management Consulting
- Taxation Planning



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The Director Victorian Commission for Gambling Regulation Level 5, 35 Spring St., Melbourne 3000

Ref: Community Benefit Statement - Hogans Hotel Pty Ltd

We have audited the accounting records of Hogans Hotel Pty Ltd trading as Hogans Café Bar Restaurant in Wallan and the Community Benefit Statement prepared by them for the year ended 30 June 2006, and can confirm that in our opinion it conforms to Australian Accounting Standard AUS 802, and presents a true and fair statement of community benefits records as prescibed by sections 3.6.9(2) and (b) of the Gambling Regulation Act 2003.

Ronald A Skeggs