

Michael C. Dentry
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26th September, 2005

Mr. Shane P Whelan
The Star Hotel Motel
91 Great Alpine Road
Bright Vic. 3741

Dear Shane
Re: Audit of Community Benefit Statement

I have completed my audit, as a member of CPA Australia, of the Community Benefit Statement as required under Section 3.6.9(2)(c) of the Gambling Regulation Act 2003.

In my opinion this Community Benefit Statement, in relation to Star Hotel Motel, presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with my understanding of Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, the M&S Whelan Investments Pty. Ltd's compliance with the Act, in relation to Star Hotel Motel for the financial year ended 30th June 2005.

Yours sincerely



Michael C Dentry CPA