

INDEPENDENT AUDIT REPORT

LAKES ENTRANCE GOLF CLUB INC.

We have audited the attached Community Benefit Statement of Lakes Entrance Golf Club Inc T/AS Entertainment Centre and the source documents and other records used to complete this form for the period 1 July 2008 to 22 December 2008. Our audit has been conducted in accordance with Australian Auditing Standards.

AUDIT OPINION

In our opinion the Community Benefit Statement of Lakes Entrance Golf Club Inc T/AS Entertainment Centre presents fairly:

- a. (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
 - (iii) is consistent with the auditors understanding of Sections 3.6.9.2(a) and (b) of the Gambling Regulations Act 2003 and
- b. Lakes Entrance Golf Club Inc.'s T/AS Entertainment Centre compliance with the Act for the period ended 22 December 2008.

WHK Audit (Vic)

ROCHELLE WRIGGLESWORTH CA

Partner

24 September 2009