

SUNNY SPRINGS PTY LTD ATF
BHP UNIT TRUST
TRADING AS BARWON HEADS HOTEL

**INDEPENDENT AUDIT REPORT TO THE DIRECTORS OF
BHP UNIT TRUST**

Scope

We have audited the Community Benefit Statement of **BARWON HEADS HOTEL** for the year ended 30 June 2006. The directors are responsible for the Community Benefit Statement and have determined that the Community Benefit Statement has been completed on the appropriate supplied form and complies with the requirements of the Gambling Regulation Act 2003. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the directors of **BARWON HEADS HOTEL**.

The Community Benefit Statement has been prepared for the purposes of fulfilling the requirements of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility of any reliance on this Community Benefit Statement to which it relates to any person other than the directors, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the Gambling Regulation Act 2003.

The audit opinion expressed on the Community Benefit Statement has been formed on the above basis.

Audit Opinion

In our opinion, the Community Benefit Statement of **BARWON HEADS HOTEL** presents a true and fair view of the requirements of the Gambling Regulation Act 2003 for the year ending 30 June 2006.



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Ian Sweet
Director
DAVIDSONS

Date: 26th of September 2006