

MORRIS WHORLOW & Co.

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ACCOUNTANTS, AUDITORS & TAXATION CONSULTANTS

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Audit Statement

In my opinion, the Community Benefit Statement in relation to the Moe Hotel 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 Act), B&M Francis Hotels Pty Ltd's compliance with the Act, in relation to the Moe Hotel, for the financial year ending 30 June 2006.


Morris Whorlow & Co

Graham M Morris
Partner

Dated: 27/9/06

Melbourne