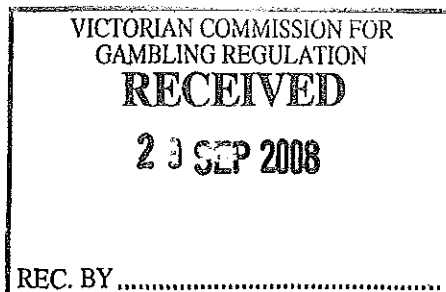


"Your Business Partner"

Young's
Chartered
Accountants 25th September 2008

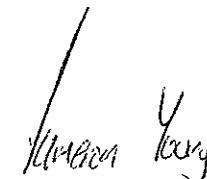
Victorian Commission for Gambling Regulation
Level 5
35 Spring Street
MELBOURNE VIC 3000



Dear Sir

I Cameron Young of Young's Chartered Accountants, 47 Hider Street, have audited this community benefits statement in relation to Warrnambool RSL and it presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with the auditor's understanding of sections 3.6.9 (2)(a) and (b) of the *Gambling Regulation Act 2003*.

Yours faithfully,


Cameron Young
Young's Accountants

