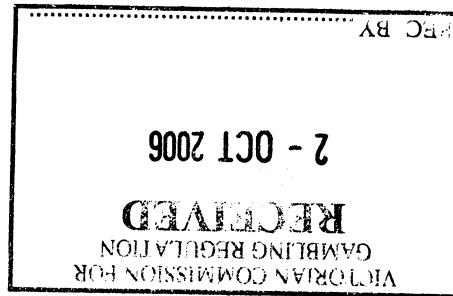


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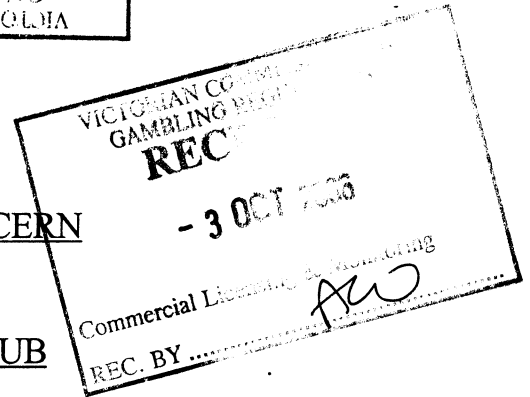


Our Ref: CK4100

29<sup>th</sup> September, 2006

TO WHOM IT MAY CONCERN

KOORINGAL GOLF CLUB



The community Benefit Statement for the Kooringal Golf Club for the financial year ended 30 June 2006 presents fairly, in accordance with applicable Accounting Standards in Australia and , consistent with our understanding of section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act"), the KOORINGAL GOLF CLUB'S compliance with the Act in relation to KOORINGAL GOLF CLUB'S gaming venue for the financial year ended 30 June 2006.

  
David R. Owens  
Registered Auditor