

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
LAKES ENTRANCE RSL SUB BRANCH INC.**

Scope

We have audited the Community Benefit Statement of the Lakes Entrance RSL Sub Branch Inc. for the year ended 30 June 2011 with respect to the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

We disclaim any assumption of responsibility for any reliance on this audit report or on the Community Benefit Statement to which it relates to any party other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards and section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act"). These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement presents fairly the operator's community benefit contribution as required by the Act. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Community Benefit Statement presents fairly the compliance of the Lakes Entrance RSL Sub Branch Inc. with section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 for the year ended 30 June 2011.

**EAGER AND PARTNERS
CERTIFIED PRACTISING ACCOUNTANTS**



Robert Zagami

Partner

Bairnsdale

15 September 2011