



**INDEPENDENT AUDITORS STATEMENT
TO THE MEMBERS OF THE
LAKES ENTRANCE BOWLS CLUB INC.**

In our opinion, the attached Community Benefit Statement in relation to the Lakes Entrance Bowls Club Inc. presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of Sections 3.6.9(2) (a) and (b) of the Gambling Regulation Act 2003 (the Act), the Lakes Entrance Bowls Club Inc's compliance with the Act, in relation to the venue located at Cnr Rowe & Bulmer Streets, Lakes Entrance Victoria 3909, for the financial year ended 30 June 2007.

JOHN K HOWSON CA

Partner

ARMITAGE DOWNIE & CO

26 September 2007