

**INDEPENDENT AUDIT REPORT
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 30th June 2006.

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 person 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 sections 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 sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 for the year ended 30th June 2006.

**EAGER AND PARTNERS
ACCOUNTANTS**

Robert Zagami

Partner

Bairnsdale

20th September, 2006