

TO THE MEMBERS OF THE ORBOST CLUB INCORPORATED

In our opinion, the attached Community Benefit Statement in relation to the Orbost Club Incorporated 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 Orbost Club Incorporated's compliance with the Act, in relation to the venue located at 67 Gladstone Street, Orbost Vic 3888, for the financial year ended 30 June 2007.

JOHN K HOWSON CA

Partner

ARMITAGE DOWNIE & CO

4 October 2007