

**CERTIFIED PRACTISING ACCOUNTANT**

**GEOFF. MACWHIRTER**

**Telephone: 9578 6768**

**Unit 1  
10 Newman Ave.  
Carnegie 3163**

August 29 2005

Mr Sid Rich  
Treasurer  
Murrumbeena Park Bowls Club

Dear Sid,

Further to your request, I have examined the prepared Community Benefit Statement in relation to Murrumbeena Park Bowls Club and am of the opinion it represents fairly, in accordance with applicable Accounting Standards in Australia, and is consistent with my understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, the Clubs compliance with the Act in relation to the Accounting period July 1 2004 to June 30 2005.

Yours sincerely,



Geoff Macwhirter CPA