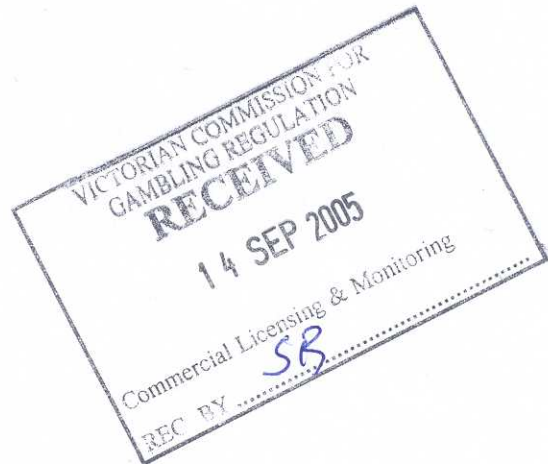


Michael C. Dentry
Certified Practising Accountant

5 Jan Court
Mt Eliza 3930
Telephone 9787 2261
PO Box 679

12th September, 2005

Mr. Rodney E Day
Fortunes Bendigo
171-183 McIvor Road
Bendigo Vic. 3550



Dear Rodney
Re: Audit of Community Benefit Statement

I have completed my audit, as a member of CPA Australia, of the Community Benefit Statement as required under Section 3.6.9(2)(c) of the Gambling Regulation Act 2003.

In my opinion this Community Benefit Statement, in relation to Fortunes Bendigo, presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with my understanding of Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, the Bendigo Sky rider Pty. Ltd's compliance with the Act, in relation to Fortunes Bendigo for the financial year ended 30th June 2005.

Yours sincerely

Michael C Dentry CPA