AUDIT REPORT

TO THE MEMBERS OF

WHITTLESEA BOWLS CLUB INC. ABN: 45 500 956 704

I, Lou Varalla confirm that this Community Benefit Statement of Whittlesea Bowls Club Inc, in relation to the approved venue Whittlesea Bowls Club Inc has been audited by Lou Robert Varalla of Henderson & Varalla Pty Ltd.

An independent auditor's statement dated 30 September 2007 has been received and states, that, in the auditor's opinion, this Community Benefit Statement, in relation to Whittlesea Bowls Club Inc presents fairly, in accordance with applicable Accounting Standards in Australia, in particular Auditing Standard AUS 802: "The Audit Report on Financial Information other than a General Purpose Financial Report" and a Statement of Auditing Practice AUP32 "Audit Independence" and, consistent with the auditor's understanding of section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 (the Act), the Whittlesea Bowls Club Inc's compliance with the Act, in relation to Whittlesea Bowls Club Inc, for the financial year ended 30 June 2007.