The Victorian Commission for Gambling Regulation

We have audited the attached Community Benefit Statements special purpose financial report of Bethrica Pty Ltd for the year ended 30 June 2006. The company's directors are responsible for the Community Benefit Statement. We have conducted an independent audit of the statement in order to express an opinion on it to the Victorian Commission for Gambling Regulation.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included the examination, on a test basis, of evidence supporting the amounts disclosed in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the attached Statement is presented fairly in accordance with the requirements of section 3.6.2 of the Gambling Regulation Act 2003.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the attached Community Benefit Statement presents fairly in accordance with the requirements of section 3.6.2 of the Gambling Regulation Act 2003 in relation to Community Benefits for the year ended 30 June 2006.

Date: 26th September 2006 Firm: Kerr Andison and Kenny Pty Ltd

Address: 18 Baker Street
Wangaratta Vic 3677 Partner: Werry