

In our opinion, the Community Benefits Statement in relation to the Harp of Erin Hotel, 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”), Xeriff Pty Ltd’s compliance with the Act, in relation to Harp of Erin Hotel, for the financial year ended 30 June 2005.


Graeme Simpson

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13 September 2005