WHITTLESEA BOWLS CLUB INC. ABN: 45 500 956 704

AUDITORS REPORT

To: The Members of the Whittlesea Bowls Club Inc.

I have audited the books of the Whittlesea Bowls Club Inc. and the Community Benefit Statement in relation to the Whittlesea Bowls Club Inc. for the year ended 30 June 2006.

In my opinion the reports presents fairly, in accordance with applicable Accounting Standards in Australia, 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 2006.

Dated the 15th September 2006.

Lou Robert Varalla

2 Sherbourne Road

Briar Hill Vic 3088