

12 April 2018

The Directors
MCC Glen Iris Valley Tennis Club
260 High St Rd,
Mount Waverley VIC 3149

Dear Directors,

**Report to the Board of Directors for the Year Ended 31 December 2017
Audit of Financial Report**

We enclose our Report to the Board of Directors on the audit of the Financial Report for the year ended 31 December 2017. This report is prepared under the terms of our engagement solely for the information of the Directors and Management.

Scope of the Audit

Our audit is performed to provide reasonable assurance as to whether the Financial Report are free of material misstatements. Absolute assurance is not possible because of the inherent limitations of internal control, the fact that we do not test 100% of transactions and that much of the audit evidence available to us is persuasive rather than conclusive.

We also stress that due to the test nature of an audit, the inherent limitations of any internal control structure and the fact that fraud is usually deliberately concealed there are always risks that material misstatement, fraud or irregularity may exist and not be detected by our audit of the Financial Report. The comments in this report are therefore not intended to be a comprehensive coverage of all such matters that may exist. You cannot therefore assume that any matters reported to you indicate that there are no additional matters, or matters that you should be aware of in meeting your responsibilities.

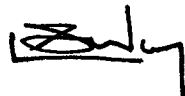
Acknowledgement

Our comments are made as a result of an impartial review and are in no way intended as a reflection on the integrity or ability of any staff member. As we have already done on an informal basis, we would like to express our appreciation to your staff for their assistance and cooperation during the course of the audit. The high level of assistance and cooperation we get makes our work so much easier and is absolutely appreciated at this end.

Current Year Internal Control and Other Accounting Observations

There are no material current year internal control and other accounting observations to report.

Yours faithfully
MSI RAGG WEIR



L S WONG
Partner