

FLEURIEU COMMUNITY ENTERPRISES LTD
Po Box 447
Aldinga Beach SA 5173

Half Yearly Report
1 July 2007 to 31st December 2007

Narelle Looker
Secretary
Mob 0439 880 587
Email narelles3@bigpond.com

HARRIS ORCHARD

Independent Review Report

To the Directors of Fleurieu Community Enterprises Limited
For the 6 months ended 31st December 2007

Scope

We have reviewed the Annexure 3A of Fleurieu Community Enterprises Limited for the six months ended 31st December 2007. The directors are responsible for the Annexure 3A. We have performed the review of the Annexure 3A. We have performed the review of the Annexure 3A in order to state whether on the basis of the procedures described, anything has come to our attention that would indicate that the Annexure 3A is not presented fairly in accordance with BSX Listing Rules.

Our review has been conducted in accordance with Australian Auditing Standards applicable to review engagements. A review is limited primarily to inquiries or company personnel and analytical procedures applied to the financial data. These procedures do not provide all the evidence that would be required in an audit, thus the level of assurance provided is less than given in an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

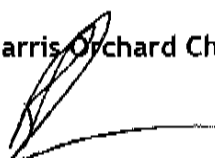
Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Statement

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Annexure 3A of Fleurieu Community Enterprises Limited for the six months ended 31st December 2007 does not present fairly the financial information for the six months then ended in accordance with BSX Listing Rules.

Harris Orchard Chartered Accountants



Ben Willington
Partner

Adelaide: 18th June 2008



Chartered Accountants

ABN 66 328 793 534
172 Fullarton Road
Dulwich
South Australia 5065
Established 1966

T 08 8431 1498
F 08 8431 1441
E hoba@harrisorchard.com.au
www.harrisorchard.com.au

Christopher J Marshall, CA
Steven P Moore, CA
James R Orchard, CA
Samuel A Facy, CA
Benjamin F Willington, CA
Roger J Orchard, FCA Consultant

Accru⁺

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