

**THIS INFORMATION PACK IS IN DRAFT FORM. The information contained in it is incomplete and is subject to change. This Information Pack must be read in conjunction with the section headed “Warning” on the cover of this Information Pack.**

---

**APPENDIX IB**

**ACCOUNTANT’S REPORT  
WYNN MACAU, LIMITED**

---

Ernst & Young LLP  
Two International Finance Centre  
8 Finance Street  
Central  
Hong Kong

[●] September 2009

The Directors  
Wynn Macau, Limited

Dear Sirs,

Wynn Macau, Limited (the “Company”) was incorporated in the Cayman Islands on 4 September 2009 as an exempted company with limited liability under the Companies Law of the Cayman Islands.

The Company has not conducted any business transactions since its date of incorporation apart from the changes in share capital of the Company set out in the subsection headed “Changes in the Share Capital of our Company” in Appendix VI to this document of the Company dated [●] September 2009. Incorporation expenses amounting to approximately US\$[●] (equivalent to approximately HK\$[●]) were borne by a shareholder of the Company. No audited financial statements or management accounts of the Company have been prepared up to the date of this report.

Yours faithfully,

**Ernst & Young**  
*Certified Public Accountants*  
Hong Kong