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7 June 2021

Mr Craig Phillips  
Ms Abigail Gill  
Ms Kate Gill-Herdman  
The Solicitors Assisting the Royal Commission  
Into the Casino Operator and Licence  
Level 25, 567 Collins Street  
Melbourne VIC 3000

**By Email**

Dear Mr Phillips, Ms Gill and Ms Gill-Herdman

**Royal Commission into the Casino Operator and Licence**

We refer to the cross-examination of Mr Mark Mackay, of Crown, during the Royal Commission's hearing on 7 June 2021.

During that cross-examination, Counsel Assisting the Commission, Mr Kozminsky, questioned Mr Mackay over the 'Bonus Jackpots' taxation matter. It was put to Mr Mackay that, by not disclosing that matter to the Commission, the Directors of Crown Melbourne had failed to discharge their duty to provide all relevant information in response to the Commissioner's second letter to them dated 10 March 2021 (**RFI-002**). Mr Mackay agreed with that proposition.

We consider that it is important that the Commission is aware that Mr Xavier Walsh, of Crown, raised the existence of the Bonus Jackpots tax matter with Andrew Maher and others from Allens during a conference at Crown's offices on 18 March 2021. A file note of that meeting is enclosed.

During that conference, Mr Walsh expressed the view that the Bonus Jackpots taxation matter may need to be disclosed to the Commission and requested Allens' advice on that matter. Mr Maher responded to Mr Walsh by asking for some key documents relating to that matter for Allens' consideration and by stating that the matter may potentially need to be disclosed to the Commission in response to RFI-002, which required Crown to identify all instances of actual or potential misconduct between 1 January 2010 to the present. Mr Walsh provided to Allens a folder of documents relevant to this matter shortly after the conference.

At no stage did Mr Walsh or anyone else at Crown instruct Allens not to disclose this matter to the Commission. On the contrary, Mr Walsh raised the matter with Allens because of his view that it may need, subject to Allens' advice, to be disclosed.

Unfortunately, the matter was not then disclosed to the Commission. The reason for this is that Allens inadvertently overlooked the need to review the documents in the folder closely and, consequently, failed to provide the requested advice to Crown. The regrettable non-disclosure of this information to the Commission was, therefore, the result of Allens' inadvertent oversight.

The enclosed file note is provided to the Commission in accordance with a requirement to do so under the *Inquiries Act 2004* (the **Act**), in response to the notice to produce with the reference NTP-061. Crown relies

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on section 32(2) of the Act and does not waive privilege by providing the that file note. Crown is conducting urgent further searches for documents relating to this issue and will produce any further potentially responsive material to the Commission as soon as possible.

Please let us know if the Commission requires any further information or assistance on this issue.

Yours sincerely

[Redacted]  
**Andrew Maher**  
Partner  
Allens

[Redacted]  
**Belinda Thompson**  
Partner  
Allens

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**Matthew McCarthy**  
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