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9 May 2008

SEC  
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Section

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Washington, DC  
101Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3-2  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
USARe: Tabcorp Holdings Limited -- Rule 12g3-2(b)  
Exemption  
File No. 82-3841**SUPL**

Dear Sirs,

The enclosed information is being furnished by Tabcorp Holdings Limited ("Tabcorp") under paragraph (b) (1) (i) of Rule 12g3-2 under the Securities Exchange Act of 1934 (the "Exchange Act"). Tabcorp's file number is indicated in the upper right hand corner of each unbound page and the first page of each bound document furnished herewith. In accordance with paragraphs (b) (4) and (b) (5) of the rule, the documents furnished herewith are being furnished with the understanding that such documents will not be deemed "filed" with the Securities and Exchange Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, and that neither this letter nor the furnishing of such documents shall constitute an admission for any purpose that Tabcorp is subject to the Exchange Act.

If you have any questions with regard to this information, please contact the undersigned at +61 3 9868 2779.

Yours truly,

**PROCESSED**

JUN 02 2008

THOMSON REUTERS

**Michael Scott**  
General Manager Secretariat and Shareholder Relations

Enc.

9 May 2008

To: Australian Stock Exchange  
Companies Announcements Platform  
20 Bridge Street  
Sydney NSW 2000

### **NOTIFICATION OF SUBSTANTIAL SHAREHOLDING**

As required under Listing Rule 3.19.1, the Company gives notice that it has become aware that Perpetual Limited decreased its relevant interest in Tabcorp Holdings Limited on 7 May 2008 to 32,195,418 ordinary shares representing 6.13% of the issued fully paid ordinary capital.

Section 4.3.20 of the Victorian Gambling Regulation Act prohibits an individual from having a voting power of more than 10% in Tabcorp Holdings Limited. Similar restrictions are contained in the Company's Constitution and certain agreements entered into with the New South Wales Casino Control Authority as well as the Queensland Office of Gaming Regulation. The Company may refuse to register any transfer of shares which would contravene these shareholding restrictions or require divestiture of the shares that cause an individual to exceed the shareholding restrictions.

**END**