**D&O** Questionnaires

## Sino-Forest Related Party and Independence Procedures Summary of Questions for Non-Management Directors

If yes, please describe

1. Do you or any members of your immediate family have any relationship with EY?

NO

Fe	rmer EY Purtner.			
2.	Do you own more than 5% of a company that has a direct or underial indirect business relationship (ie provides services to) with EY?-			
	YE5 NO			
<i>3</i> 6,	Do you serve as a Director of a company that has a direct or material indirect business relationship (to provides services to) with EVE			
	YES. NO			
4,	Do you own more than 5% of a company that has transacted with Sine-Forest Corporation or any of its subsidiaries during the current year?			
	YES NO			
5,	Do you serve as a Director of a company that has transacted with Sino-Forest Corporation of any of its subsidiaries during the current year?  YES			
	If yes; please describe			
1	Name Signature Date			

## Sino-Forest Related Party and Inde Sui

Sun	nmary of Questions
ł	Have there been any recent changes in the entities of which Ernst & Young (EY) is auditing? [Recent changes may include acquisitions, dispositions, newly registered investment companies, newly controlled entities, registered investment advisors of an investment company complex, newly controlled investees (generally greater than 50 percent ownership) or material-significant influence investees (generally 20 percent to 50 percent ownership) of a private equity complex, or now lending relationships].
	YES NO If yes, please describe
	Picase sec diractifd Organiza (tomat Changes
2.	Have there been any changes to the individuals in the financial oversight roles within the Company since January 1, 2010?
	YES NO
	If yes, please describe
	Tom Maradin - VP. Finance (Corporate)
3.	Have there been any changes in the list of officers, directors and substantial shareholders (10% or more equity owners) since January 1, 2010?  YES  NO
	If yes, please describe
	No Significant clanges in altarcholders,
4,	Have there been any changes in the list of foreign locations in which the Company operates since January 1, 2010? (Active and non-active)  YES  NO
	If yes, please describe
	With controlling interest in Greenheart Group, the company operates in Surhame + New Zealand.
5.	Are there any EY Alumni working in accounting or financial reporting oversight roles at the Company? If so, pls-confirm the year the individual ceased working for EY.  YES  NO
	If yes, please describe:
	Tom Maradin – left hi 2000
	Eric Chan – left in 2003
	Jenny Chow - left in 2002
	Gary Chan - left in 2000

<ol> <li>Are there any outstanding employment offers to members of the EY engagement team immediate family members (spouses, dependents)?</li> </ol>				
	YES (NO)			
	If yes, please describe			
7.	Are you aware of any immediate or close family members of the BY engagement team currently employed at the Company?  YES  NO			
	If yes, please describe			
8.	Is there anyone on the EY engagement team that was previously employed at the Company?  YES  NO			
	If yes, please describe			
9. Are you aware of any business relationships between EY and the Company (or its officers, directors and substantial shareholders)? Business relationship is defined as to any arrangem with the Company for services or products provided to EY such as a vendor, consultant, facilitator, sub-contractor, independent contractor, licensor, licensee, reseller, or distribut They include arrangements involving alliances, joint ventures, joint marketing, co-venture sponsorships, co-marketing, cooperative arrangements, investing, lending, or borrowing monies or acting as a lessor or lessee.				
	YES (NO)			
	If yes, please describe			
10.	Are you aware of any arrangements involving any EY Entity and the Company or the audit client's officers, directors, or substantial stockholders, involving alliances, joint ventures, joint marketing, co-ventures, sponsorships, co-marketing, cooperative arrangements, licensing, special discount programs, investing, lending or borrowing monies, or acting as a lessor or lessee?			
	YES NO			
	If yes, please describe			
11.	Are you aware of whether EY, or any EY affiliates, have provided services to the Company			
	(including foreign locations)?  (YES)  NO			
	If yes, please describe			
	EY Hong Kong - Tax and Audit Services			
	EY Guangzhoù - Tax Sérvices			
	EV New Zealand - Audit services			

12.	Are you aware of the existence or expressed threat of litigation between EY and the Company? YES NO If yes, please describe
13.	Do you own more than 5% of a company that has a direct or material indirect business relationship (io provides services to) with EY?  YES  NO  If yes, please describe
[4.	Do you serve as a Director of a company that has a direct or material indirect business relationship (ie provides services to) with EY?  YES  NO  If yes, please describe
15.	Do you own more than 5% of a company that has transacted with Sino-Forest Corporation or any of it's subsidiaries during the current year?  YES  NO  If yes, please describe  Win Fair Holdings Group Ltd.
16.	Do you serve as a Director of a company that has transacted with Sino-Forest Corporation or any of it's subsidiaries during the current year?  YES  NO  If yes, please describe  Win Fair Holdings Group Ltd.
	Allen Chan  Fig FEB. 2011  Name  Signature  Date

## Sino-Forest Related Party and Independence Procedures Summary of Questions

Have there been any recent changes in the entities of which Ernst & Young (EY) is auditing? [Recent changes may include acquisitions, dispositions, newly registered investment companies, newly controlled entities, registered investment advisors of an investment company complex, newly controlled investees (generally greater than 50 percent ownership) or materialsignificant influence investees (generally 20 percent to 50 percent ownership) of a private equity complex, or new lending relationships]. NO If yes, please describe Please see attached 2010 Organizational Changes 2. Have there been any changes to the individuals in the financial oversight roles within the Company since January 1, 2010? YES NQ If yes, please describe Tom Maradin - VP, Finance (Corporate) Have there been any changes in the list of officers, directors and substantial shareholders (10% or more equity owners) since January 1, 2010? NO If yes, please describe No Significant changes in shareholders. Have there been any changes in the list of foreign locations in which the Company operates since January 1, 2010? (Active and non-active) NO If yes, please describe With controlling interest in Greenheart Group, the company operates in Suriname + New Zealand. Are there any EY Alumni working in accounting or financial reporting oversight roles at the Company? If so, pls-confirm the year the individual ceased working for EY. YES If yes, please describe: Tom Maradin - left in 2000 Erie Chan-left in 2003 Jenny Chow - left in 2002 Gary Chan - left in 2000

C	6. Are there any outstanding employment offers to members of the EY engagement team or to immediate family members (spouses, dependents)?  YES					
	/ 110 = .					
	If yes, please describe					
7	Are you aware of any immediate or close family members of the EY engagement team currently employed at the Company?  YES  NO  If yes, please describe					
ጽ.	Is there anyone on the EY engagement team that was previously employed at the Company?  YES  NO  If yes, please describe					
9,	Are you aware of any business relationships between EY and the Company (or its officers, directors and substantial shareholders)? Business relationship is defined as to any arrangements with the Company for services or products provided to EY such as a vendor, consultant, facilitator, sub-contractor, independent contractor, licensor, licensee, reseller, or distributor. They include arrangements involving alliances, joint ventures, joint marketing, co-ventures, sponsorships, co-marketing, cooperative arrangements, investing, lending, or borrowing monies or acting as a lessor or lessee.  YES  NO					
10.	Are you aware of any arrangements involving any EY Entity and the Company or the audit client's officers, directors, or substantial stockholders, involving alliances, joint ventures, joint marketing, co-ventures, sponsorships, co-marketing, cooperative arrangements, licensing, special discount programs, investing, lending or horrowing monies, or acting as a lessor or lessee?  YES  NO  NO  NO  NO					
11.	Are you aware of whether EY, or any BY affiliates, have provided services to the Company (including foreign locations)?  YES  NO  If yes, please describe  EY Hang Kong – Tax and Audit Services  EY Guangzhou – Tax Services  EY New Zealand – Audit services					

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	YES	NO -	
	If yes, please describe	( )	
	ii yes, piense describe		
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13.	Do you own more than 5% of a compan	y that has a direct or material inc	fireet business
	relationship (ie provides services to) wit	EY?	
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	YES	( NO)	
	If yes, please describe		
11	Do you serve as a Director of a company	that had a discut our started but	Const. boots
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	relationship (ie provides services to) with	II E I	
	YES	/NO 1)	
	If yes, please describe		
	a yes, piense deserve		
15.	Do you own more than 5% of a company	y that has transacted with Sino-F	forest Corporation or any
	of it's subsidiaries during the corrent yes	1r7	
	YES'	NO	
	( )	110	
	If yes, please describe		
	Please refer to Allen Chan and KK Pa	on's responses for this anestic	11.
		,	
16.	Do you serve as a Director of a company	that has transacted with Sino-F	orest Corporation or any
	of it's subsidiaries during the current year	ar?	
	VES	NO	
	( **** )	NO	
	If yes, please describe		
	Please refer to Allen Chan and KK Pa	mis's prepares for this appella	
	Trender of the Parties Chain that Lang M.C.	on a rangimises for this question	****
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	Name Sig	nature	Date