

D&O Questionnaires

Sino-Forest Related Party and Independence Procedures Summary of Questions

1. 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 new lending relationships].

YES 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 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 changes in shareholders.
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 Suriname + New Zealand.
5. Are there any EY Alumni working in accounting or financial reporting oversight roles at the Company? If so, please confirm the year the individual ceased working for EY.

YES NO

If yes, please describe:
Tom Maradin - left in 2000
Eric Chan - left in 2003
Jenny Chow - left in 2002
Gary Chan - left in 2009

6. Are there any outstanding employment offers to members of the EY engagement team or to their immediate family members (spouses, dependents)?
- YES NO
- 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
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 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
- 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 Guangzhou – Tax Services
- EY 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 (ie provides services to) with EY?

YES

NO

If yes, please describe

14. 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 its 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 its subsidiaries during the current year?

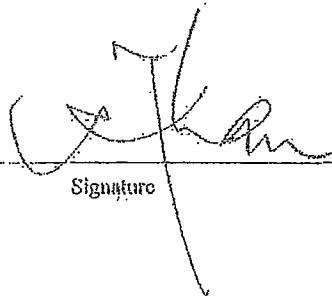
YES

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If yes, please describe

Win Fair Holdings Group Ltd.

Allen Chan



16 FEB. 2011

Name

Signature

Date

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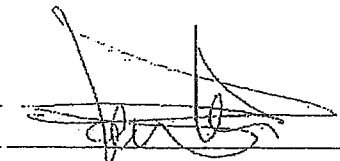
YES

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Thomas Maradu



Feb 8, 2011

Name

Signature

Date