

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.  
1985, c. C-36, AS AMENDED,**

**AND IN THE MATTER OF A PLAN OF COMPRISE AND ARRANGEMENT  
OF SINO-FOREST CORPORATION**

Court File No.: CV-11-431153-00CP

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

**BETWEEN:**

**THE TRUSTEES OF THE LABOURERS' PENSION FUND OF CENTRAL AND  
EASTERN CANADA, THE TRUSTEES OF THE INTERNATIONAL UNION OF  
OPERATING ENGINEERS LOCAL 793 PENSION PLAN FOR OPERATING  
ENGINEERS IN ONTARIO, SJUNDE AP-FONDEN, DAVID GRANT and ROBERT  
WONG**

Plaintiffs

- and -

**SINO-FOREST CORPORATION, ERNST & YOUNG LLP, BDO LIMITED (formerly  
known as BDO MCCABE LO LIMITED), ALLEN T.Y. CHAN, W. JUDSON  
MARTIN, KAI KIT POON, DAVID J. HORSLEY, WILLIAM E. ARDELL, JAMES  
P. BOWLAND, JAMES M.E. HYDE, EDMUND MAK, SIMON MURRAY, PETER  
WANG, GARRY J. WEST, PÖYRY (BEIJING) CONSULTING COMPANY  
LIMITED, CREDIT SUISSE SECURITIES (CANADA), INC., TD SECURITIES INC.,  
DUNDEE SECURITIES CORPORATION, RBC DOMINION SECURITIES INC.,  
SCOTIA CAPITAL INC., CIBC WORLD MARKETS INC., MERRILL LYNCH  
CANADA INC., CANACCORD FINANCIAL LTD., MAISON PLACEMENTS  
CANADA INC., CREDIT SUISSE SECURITIES (USA) LLC and MERRILL LYNCH,  
PIERCE, FENNER & SMITH INCORPORATED (successor by merger to Banc of  
America Securities LLC)**

Defendants

**BOOK OF AUTHORITIES OF ERNST & YOUNG LLP  
Motion to Approve the Ernst & Young Settlement  
February 4, 2013**

January 30, 2013

**LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP**

Barristers  
Suite 2600  
130 Adelaide Street West  
Toronto ON M5H 3P5

**Peter H. Griffin (19527Q)**

Tel: (416) 865-2921  
Fax: (416) 865-3558  
Email: [pgriffin@litigate.com](mailto:pgriffin@litigate.com)

**Peter J. Osborne (33420C)**

Tel: (416) 865-3094  
Fax: (416) 865-3974  
Email: [posborne@litigate.com](mailto:posborne@litigate.com)

**Shara N. Roy (49950H)**

Tel: (416) 865-2942  
Fax: (416) 865-3973  
Email: [sroy@litigate.com](mailto:sroy@litigate.com)

Lawyers for Ernst & Young LLP

TO: **THE SERVICE LIST**

# INDEX

## INDEX

1. Plan Filing and Meeting Order of Morawetz, J. dated August 31, 2012
2. *Re Nortel Networks Corp.* (2010), 63 C.B.R. (5<sup>th</sup>) 44
3. *Re Canadian Red Cross Society* (1998), 5 C.B.R. (4<sup>th</sup>) 299 (Ont. Gen. Div.)
4. *Century Services Inc. v. Canada (Attorney General)*, [2010] S.C.R. 379
5. *Re Metcalfe & Mansfield Alternative Investments II Corp.* (2008), 92 O.R. (3d) 513 (C.A.)
6. *Robertson v. ProQuest Information and Learning Co.*, [2011] O.J. No. 1160 (S.C.J)
7. *Re Muscletech Research & Development Inc.*, (2007), 20 C.B.R. (5<sup>th</sup>) 59 (Ont. S.C.)
8. *Re Grace Canada Inc.*, [2008] O.J. No. 4208
9. *Re Allen Vanguard*, [2011] O.J. No. 3946 (S.C.J.)
10. *ATB Financial v. Metcalfe & Mansfield Alternative Investments II Corp.*, (2008), 43 C.B.R. (5<sup>th</sup>) 269 (Ont. S.C.)
11. *Re Canwest*, [2010] O.J No. 943
12. *Re Canwest*, [2009] O.J. No. 6437
13. *Nunes v. Air Transat A.T. Inc.*, [2005] O.J No. 2527 (S.C.J.)
14. *Marcantonio v. TVI Pacific Inc.*, 2009 CarswellOnt 4850 (S.C.J.)
15. *Parsons v. Canadian Red Cross Society*, 1999 CarswellOnt 2932 (S.C.J.)
16. *Fotinis Restaurant Corp. v. White Spot Ltd.* 1998 CarswellBC 543 (B.C.S.C)
17. *Dabbs v. Sun Life Assurance Company of Canada*, [1998] O.J. No. 1598 (Gen. Div.)
18. *Dabbs v. Sun Life Assurance Company of Canada*, (1998), 40 O.R. (3d) 429
19. *Semple v. Canada (Attorney General)*, 2006 CarswellMan 482 (QB)
20. *Re Olympia & York Developments Ltd.*, (1993), 17 C.B.R. (3d) 1 (Ont. Gen. Div.)
21. *Re Calpine Canada Energy Ltd.* (2007), 35 C.B.R. (5<sup>th</sup>)

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED, AND IN THE  
MATTER OF A PLAN OF COMPRISE OR ARRANGEMENT OF SINO-FOREST CORPORATION**

Court File No. CV-12-9667-00-CL

THE TRUSTEES OF THE LABOURERS. et al.

Plaintiffs

SINO-FOREST CORPORATION, et al

Defendants

Court File No. CV-11-431153-00-CP

**ONTARIO**

**SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT TORONTO

**BOOK OF AUTHORITIES OF ERNST &  
YOUNG LLP**

**Motion to Approve the Ernst & Young Settlement  
February 4, 2013**

**LENCZNER SLAGHT ROYCE**

**SMITH GRIFFIN LLP**

Barristers

Suite 2600

130 Adelaide Street West

Toronto ON M5H 3P5

Peter H. Griffin (19527Q)

Tel: (416) 865-2921

Fax: (416) 865-3558

Email: pgriffin@litigate.com

Peter J. Osborne (33420C)

Tel: (416) 865-3094

Fax: (416) 865-3974

Email: posborne@litigate.com

Shara N. Roy (49950H)

Tel: (416) 865-2942

Fax: (416) 865-3973

Email: sroy@litigate.com

Lawyers for Ernst & Young LLP