

March 27, 2013

HAND DELIVERED

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Superior Court of Justice
Commercial List
330 University Avenue
Toronto, ON M5G 1R7

Dear Sirs/Mesdames:

**Re: Sino-Forest Corporation
Court File No. CV-12-9667-00CL**

We have read the letter of Massimo Starnino, counsel to the Ontario Plaintiffs, sent to the Court today. We agree with and support Mr. Starnino's response to the "concerns" raised by counsel to the Objectors on the Ernst & Young Settlement motion. We ask that this letter be brought to Justice Morawetz's attention.

The Ernst & Young Settlement was part of the complete package that led to the approval and sanction of the Plan and its implementation. The monetary contribution of Ernst & Young is but one part of the contributions by Ernst & Young to the Plan. That being said, it is worth noting that the definition of Securities Claimants includes the current noteholders as at the Plan sanction date, who are the non-equity creditors of Sino-Forest. The Ad Hoc Committee of Noteholders continues to support the Ernst & Young Settlement.

These "concerns" of the Objectors have been raised against the prospect of a leave to appeal motion and should properly have been raised as part of argument on the motion.

Sincerely,



Peter Griffin

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