

**COURT OF APPEAL FOR ONTARIO  
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 COMPROMISE AND  
ARRANGEMENT OF SINO-FOREST CORPORATION**

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

***ONTARIO*  
SUPERIOR COURT OF JUSTICE**

**B E T W E E N :**

**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

**SUPPLEMENTARY MOTION RECORD OF ERNST & YOUNG LLP  
(*Motion for Directions – May 1, 2013*)**

April 29, 2013

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**TO: THE ATTACHED SERVICE LIST**

**COURT OF APPEAL OF ONTARIO**

**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 COMPROMISE OR ARRANGEMENT  
OF SINO-FOREST CORPORATION**

**Applicant**

**APPLICATION UNDER THE COMPANIES' CREDITORS  
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

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# INDEX

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

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- and -

**SINO-FOREST CORPORATION, ERNST & YOUNG LLP, BDO LIMITED (formerly  
known as BDO MCCABE LO LIMITED), ALLEN T.Y. CHAN, W. JUDSON  
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PIERCE, FENNER & SMITH INCORPORATED (successor by merger to Banc of  
America Securities LLC)**

Defendants

**INDEX**

**TAB EXHIBIT DOCUMENT**

<b>1</b>		Affidavit of Lorna Groves sworn April 29, 2013
	<b>A</b>	Notice of Motion of Ernst & Young LLP dated April 25, 2013
	<b>B</b>	Notice of Appeal of the Objectors dated April 18, 2013
	<b>C</b>	Email from Yonatan Rozenszajn attaching Notice of Appeal dated April 19, 2013
	<b>D</b>	Monitor's Service List and accompanying receipts of acknowledgment

# TAB 1

**COURT OF APPEAL FOR ONTARIO**

**IN THE MATTER OF THE *COMPANIES' CREDITORS*  
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LLC)

Defendants

**AFFIDAVIT OF LORNA GROVES**

**I, LORNA GROVES**, of the City of Brampton, in the Province of Ontario, MAKE OATH  
AND SAY:

1. I am a legal assistance with the firm of Lenczner Slaght Royce Smith Griffin LLP and as  
such have knowledge of the matters hereinafter deposed.

2. On April 25, 2013, I served the parties on the Monitor's Service List by email with a copy of a Notice of Motion of Ernst & Young LLP dated April 25, 2013 to quash the appeal of the Objectors brought by way of Notice of Appeal dated April 18, 2013. The Objectors served their Notice of Appeal by email at 12:32 p.m. on April 19, 2013. Attached hereto and marked as **Exhibits "A" and "B"** are the Notice of Motion of Ernst & Young LLP dated April 25, 2013 and the Objectors' Notice of Appeal dated April 18, 2013, respectively. Attached hereto and marked as **Exhibit "C"** is a copy of an email from Yonatan Rozenszajn, associate at Kim Orr Barrister PC, counsel for the Objectors, attaching the Notice of Appeal. Attached hereto as **Exhibit "D"** are the Monitor's Service List and accompanying receipts of acknowledgment following my service on April 25, 2013 of Ernst & Young's Notice of Motion.

3. On April 26, 2013, our Process Server attended at the Court of Appeal to file the Notice of Motion of Ernst & Young LLP but was unable to do so as the Objectors had not at that time filed their Notice of Appeal.

4. I am informed by Shara Roy, associate at Lenczner Slaght Royce Smith Griffin LLP, that she wrote to Kim Orr Barristers PC to inquire about their filing. Mr. Rozenszajn responded that the Objectors would file their Notice of Appeal as required by the *Rules of Civil Procedure*. Attached hereto as **Exhibit "E"** is a copy of the email exchange.

5. I make this Affidavit in support of the within motion and for no improper purpose.

**SWORN BEFORE ME** at the City of Toronto, in the Province of Ontario on April 29, 2013



Commissioner for Taking Affidavits  
(or as may be)

**Shara N. Roy**



**LORNA GROVES**

# TAB A

*This is EXHIBIT "A" Referred to in the  
Affidavit of  
LORNA GROVES*

*Sworn the 29<sup>th</sup> day of April, 2013*



---

*A Commissioner For Taking Affidavits (or as may be)  
Shara N. Roy*

Court of Appeal File No.:  
Court File No. CV-12-9667-00-CL

**COURT OF APPEAL FOR ONTARIO**

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

**BETWEEN:**

**THE TRUSTEES OF THE LABOURERS' PENSION FUND OF CENTRAL AND  
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PIERCE, FENNER & SMITH INCORPORATED (successor by merger to Banc of  
America Securities LLC)**

Defendants

**NOTICE OF MOTION**

Ernst & Young LLP ("Ernst & Young") will make a motion to a panel of the Court of Appeal on a date to be fixed by the Registrar at Osgoode Hall, 130 Queen Street West, Toronto, Ontario.



**PROPOSED METHOD OF HEARING:** The motion is to be heard orally.

**THE MOTION IS FOR:**

- (a) an Order quashing the Notice of Appeal dated April 18, 2013 served by the Objectors (as defined below);
- (b) costs of this motion; and
- (c) such further and other relief as counsel may advise and this Honourable Court may permit.

**THE GROUNDS FOR THE MOTION ARE:**

1. An appeal has purportedly been brought by the Objectors (Invesco Canada Ltd., Northwest & Ethical Investments L.P., Comité Syndical National de Retraite Bâtirente Inc., Matrix Asset Management Inc, Gestion Férique and Montrusco Bolton Investments) pursuant to subsection 30(3) of the *Class Proceedings Act, 1992*, S.O. 1992, c C-6 (the “CPA”);
2. The Objectors also seek leave under subsection 30(5) of the CPA to act as a representative party for the purposes of their purported appeal;
3. The Objectors purport to appeal from the Order of The Honourable Justice Morawetz dated March 20, 2013 approving a settlement between Ernst & Young and the Plaintiffs and dismissing the motions brought by the Objectors for representative status and other relief (the “Settlement Approval Order” and the “Representation Dismissal Order”);

4. The settlement was entered into in the context of *Companies Creditors' Arrangement Act*, R.S.C. 1985, c. C-36 (the "CCAA") proceedings of the Applicant, Sino-Forest Corporation, as specifically contemplated in Sino-Forest Corporation's plan of arrangement and compromise dated December 3, 2012 (the "Plan");
5. The Honourable Justice Morawetz approved the settlement presiding in his dual capacity as both *CPA* judge (appointed by the Regional Senior Justice) and CCAA judge;
6. The Objectors participated fully in the Plan sanction hearing and the settlement approval hearing;
7. The settlement approved by The Honourable Justice Morawetz included a release for Ernst & Young under the CCAA;
8. The Objectors have no standing to appeal from the Settlement Approval Order or the Representation Dismissal Order;
9. The Settlement Approval Order and the Representation Dismissal Order are not and cannot be equated with a judgment on common issues (under subsection 30(3) of the *CPA*) or an order with respect to awards of damages (under section 24 of the *CPA*);
10. The Objectors' proposed appeal is ill-conceived and improper;
11. In addition to their purported appeal, the Objectors have brought a motion for leave to appeal from the Settlement Approval Order and the Representation Dismissal Order, pursuant to the provisions of the CCAA;
12. They seek the same relief in both their purported appeal under subsection 30(3) of the *CPA* and in their proposed appeal for which they seek leave;

13. The proper procedural route for the Objectors' appeal (if any), is with leave of this Honourable Court;
14. If (and only if) the Objectors' meet the test for leave to appeal will the Objectors have a right of appeal;
15. The Objectors should not be permitted to circumvent the appropriate legal test, as provided under the *Rules of Civil Procedure*, the *Court of Justice Act*, R.S.O. 1990, c. C-4 (the "*CJA*"), the *CPA* and the *CCAA*;
16. Section 6(1)(b) of the *CJA*;
17. Rule 61 of the *Rules of Civil Procedure*, R.R.O. 1990, reg. 194;
18. Section 30 of the *CPA*;
19. Section 14 of the *CCAA*; and
20. Such further and other grounds as counsel may advise and this Honourable Court may permit.

**THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of the motion:

- (a) The Responding Motion Record of Ernst & Young dated February 22, 2013 filed in Court of Appeal File No. M42068;
- (b) The affidavit of Tanya T. Jemec sworn April 22, 2013; and,

- (c) Such further and other material as counsel may advise and this Honourable Court may permit.

April 25, 2013

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**TO: ATTACHED SERVICE LIST**

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**COURT OF APPEAL FOR ONTARIO**

PROCEEDING COMMENCED AT TORONTO

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**NOTICE OF MOTION TO QUASH**

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**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 COMPROMISE OR ARRANGEMENT OF SINO-FOREST CORPORATION**

Court of Appeal File No.: M42404.  
Court File No. CV-12-9667-00-CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

**AFFIDAVIT OF LORNA GROVES**

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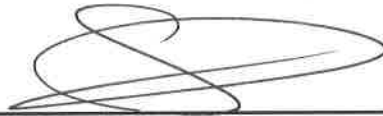
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# TAB B

*This is EXHIBIT "B" Referred to in the  
Affidavit of  
LORNA GROVES*

*Sworn the 29<sup>th</sup> day of April, 2013*



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*A Commissioner For Taking Affidavits (or as may be)  
Shara N. Roy*



Court of Appeal File No.:  
S.C.J. Court File No.: CV-12-9667-00CL

**COURT OF APPEAL FOR ONTARIO**

**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  
COMPROMISE OR ARRANGEMENT OF SINO-FOREST CORPORATION**

Court of Appeal File No.:  
S.C.J. Court File No.: CV-11-431153-00CP

**COURT OF APPEAL FOR ONTARIO**

**B E T W E E N :**

**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.  
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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

Proceeding under the *Class Proceedings Act, 1992*

**NOTICE OF APPEAL**

**THE OBJECTORS (APPELLANTS) APPEAL** to the Court of Appeal from the  
order dated March 20, 2013 ("Settlement Approval Order") of the Honourable Mr. Justice

Morawetz approving the Ernst & Young LLP Settlement (“E&Y Settlement”) and third party release of Ernst & Young LLP (“E&Y Release”).

The Appellants also appeal the order dated March 20, 2013 (“Representation Dismissal Order”) of Justice Morawetz dismissing the Appellants’ motion for a representation order and dismissing their request for relief from the binding effect of the representation order appointing certain other persons (the Ontario Plaintiffs) as representatives, as part of the restructuring proceedings of Sino-Forest Corporation (“Sino-Forest” or the “applicant”).

**THE APPELLANTS ASK:**

1. that an Order be granted setting aside the Settlement Approval Order;
2. that an Order be granted setting aside the Representation Dismissal Order;
3. such further and other relief as this Honourable Court may deem just.

**THE GROUNDS OF APPEAL** are as follows:

1. Justice Morawetz erred in entering the Settlement Approval Order approving the E&Y Settlement and E&Y Release under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (“*CCAA*”) in connection with the Plan of Compromise and Reorganization of Sino-Forest Corporation (the “Plan”), particularly in that:

(a) Justice Morawetz, the Supervising *CCAA* Judge in this proceeding, was designated on December 13, 2012, by Regional Senior Justice Then to hear the motion for approval of the E&Y Settlement pursuant to both the *CCAA* and the *Class Proceedings Act*, 1992, S.O. 1992, c. 6 (“*CPA*”);

(b) the Settlement Approval Order in effect avoided or rejected application of the *CPA* in determining whether to approve the E&Y Settlement;

(c) the Settlement Approval Order in effect refused to certify the class proceeding against E&Y under the *CPA*;

(d) the Settlement Approval Order in effect entered judgment on common issues or entered an aggregate assessment of monetary relief on the claims asserted under the *CPA* against E&Y, by fully and finally releasing E&Y from liability to class members upon satisfaction of the conditions of the settlement;

(e) the Ontario Plaintiffs did not appropriately and adequately represent the members of the class whose claims against E&Y are proposed to be settled and released;

(f) the *CPA* provides an adequate and appropriate alternative framework for the proposed settlement of the class action claims asserted against E&Y;

(g) the terms of the E&Y Settlement do not provide any assurance that settlement consideration would flow to the parties whose claims are proposed to be settled and released;

(h) the terms of the E&Y Settlement were construed by the Court not to provide opt out rights to the members of the class whose claims against E&Y are proposed to be settled and released;

(i) no-opt-out class action settlements are not permissible under the *CPA*; and,

(j) the Court did not address or decide whether the amount of consideration in the proposed E&Y Settlement was fair, reasonable, and adequate;

2. Justice Morawetz erred in entering the Representation Dismissal Order, particularly in that the Appellants would have more appropriately and adequately represented the interests of the members of the class who are equity claimants and/or the members who objected to the proposed E&Y Settlement, without any conflict of interest, and the interests

of justice would have been served thereby. The combined effect of the Representation Dismissal Order and Settlement Approval Order denied the Appellants their right to representation by counsel of their choice;

3. The Appellants have moved for leave to act as the representative party on this appeal;
4. Rules 10 and 61 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194;
5. Sections 6 and 134 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
6. Sections 5, 9, 17, 19, 24, 29, 30(3), 30(5) and 34 of the *Class Proceedings Act, 1992*, S.O. 1992, c. 6; and,
7. Such further and other grounds as counsel may advise.

**THE BASIS OF THE APPELLATE COURT'S JURISDICTION IS:**

1. The orders appealed from are final orders of a Judge of the Superior Court of Justice disposing of the rights of class members. Accordingly, the appeal lies directly to the Court of Appeal;
2. Section 6(1)(b) of the *Courts of Justice Act*, R.S.O. 1990, c. C-43; and,
3. Sections 30(3) and 30(5) of the *Class Proceedings Act, 1992*, S.O. 1992, c. 6.

The Appellants request that this appeal be heard at Toronto.

April 18, 2013

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Management Inc., Gestion Férique and  
Montrusco Bolton Investments Inc.

**TO: THE SERVICE LIST**

Court of Appeal File No.:  
Commercial Court File No.: CV-12-9667-00CL

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

AND IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF SINO-FOREST CORPORATION

Court of Appeal File No.:  
Superior Court File No.: CV-10-414302CP

THE TRUSTEES OF THE LABOURERS' PENSION FUND OF CENTRAL AND  
EASTERN CANADA, et al.  
Plaintiffs

-and- SINO-FOREST CORPORATION, et al.

Defendants

**COURT OF APPEAL FOR ONTARIO**

(Proceeding Commenced at Toronto)

NOTICE OF APPEAL

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Investments Inc.

# TAB C

*This is EXHIBIT "C" Referred to in the*  
*Affidavit of*  
**LORNA GROVES**

*Sworn the 29<sup>th</sup> day of April* , 2013



---

*A Commissioner For Taking Affidavits (or as may be)*  
**Shara N. Roy**



## Shara N. Roy

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**Cc:** Won Kim; Michael Spencer; Megan McPhee; Tanya Jemec  
**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and CV-11-431153-00CP  
**Attachments:** Appellant's Certificate.pdf; Notice of Appeal.pdf; 2013.04.19 - Service List.pdf

Counsel,

Please find attached the Appellant's Certificate as well as the Notice of Appeal now served upon you in accordance with the *Rules of Civil Procedure*.

Also attached is the Service List we have been asked by the Court of Appeal to prepare for the motion for leave to appeal and the appeal of Justice Morawetz' orders dated March 20, 2013. Please confirm your participation if you have not already done so.

**Please note that this email is being sent with a read receipt. Please select "yes" or acknowledge your receipt of this email by reply email as soon as possible.**

Yours truly,

**Yonatan Rozenszajn**

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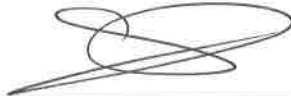
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**TAB D**

*This is EXHIBIT "D" Referred to in the  
Affidavit of  
LORNA GROVES*

*Sworn the 29<sup>th</sup> day of April , 2013*



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*A Commissioner For Taking Affidavits (or as may be)  
Shara N. Roy*

**COURT OF APPEAL OF ONTARIO**

**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 COMPROMISE OR ARRANGEMENT  
OF SINO-FOREST CORPORATION**

**Applicant**

**APPLICATION UNDER THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

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**(as at April 25, 2013)**

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## Lorna Groves

---

**From:** Lorna Groves  
**Sent:** Thursday, April 25, 2013 3:02 PM  
**To:** Amanda McLachlan; Yonatan Rozenszajn; Rob Staley; Derek Bell; Raj Sahni; Jonathan Bell; Sean Zweig; derrick.tay@gowlings.com; clifton.prophet@gowlings.com; jennifer.stam@gowlings.com; ava.kim@gowlings.com; jason.mcmurtrie@gowlings.com; greg.watson@fticonsulting.com; Jodi.porepa@fticonsulting.com; john.pirie@bakermckenzie.com; david.gadsden@bakermckenzie.com; pgreene@agmlawyers.com; kdekker@agmlawyers.com; mbooth@agmlawyers.com; jfabello@torys.com; dbish@torys.com; agray@torys.com; Peter Griffin; Peter J. Osborne; Linda Fuerst; Shara N. Roy; tmerchant@merchantlaw.com; bzarnett@goodmans.ca; rchadwick@goodmans.ca; boneill@goodmans.ca; cdescours@goodmans.ca; hcraig@osc.gov.on.ca; llowenstein@osler.com; esellers@osler.com; ggrove@osler.com; dimitri.lascaris@siskinds.com; Charles.wright@siskinds.com; stoll@cohenmilstein.com; mkaplan@cohenmilstein.com; kbaert@kmlaw.ca; jptak@kmlaw.ca; jbida@kmlaw.ca; gmyers@kmlaw.ca; rspeirs@cohenmilstein.com; sramirez@cohenmilstein.com; yesenia.batista@thompsonhine.com; irving.apar@thompsonhine.com; Curtis.tuggle@thompsonhine.com; david.m.kerr@bnymellon.com; serge.kalloghlian@siskinds.com; George.bragg@bnymellon.com; pwardle@wdblav.ca; sbieber@wdblav.ca; epleet@wdblav.ca; marelize.coetzee@bnymellon.com; tin.chung@bnymellon.com; grace.lau@bnymellon.com; Melvin.Sng@linklaters.com; hyung.ahn@linklaters.com; Samantha.Kim@Linklaters.com; Jon.Gray@linklaters.com; Edward.Xu@hk.kwm.com; Helena.huang@kingandwood.com; tata.sun@kingandwood.com; esimpson@applebyglobal.com; awillins@applebyglobal.com; ajowett@applebyglobal.com; jgrout@tgf.ca; kplunkett@tgf.ca; atardif@mccarthy.ca; mpoplav@mccarthy.ca; clegendre@mccarthy.ca; ecole@millerthomson.com; jmarin@millerthomson.com; ken.rosenberg@paliareroland.com; max.starnino@paliareroland.com; Mike.P.Dean@ca.ey.com; sbrotman@fasken.com; coneill@fasken.com; mcolloff@emmetmarvin.com; neil.rabinovitch@fmc-law.com; jane.dietrich@fmc-law.com; bernard.gravel@lrm.com; bruno.floriani@lrm.com; sfriedman@davis.ca; bdarlington@davis.ca; bbarnes@davis.ca; jschwartz@dwpv.com; jdoris@dwpv.com; Won Kim; Jim Orr; Michael Spencer; Megan McPhee; Tanya Jemec; davidc@davieshowe.com  
**Cc:** Peter J. Osborne; Peter Griffin  
**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404  
**Attachments:** Sino Forest - Appeals Service List-TOR\_LAW-8015009-v2.docx; Responding Factum of Ernst & Young LLP\_2825572.PDF; Book of Authorities of Ernst & Young LLP\_2825529.PDF; Letter to J Kromkamp dated April 25, 2013\_2825625.PDF

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**Lorna Groves**

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**To:** Lorna Groves  
**Sent:** Thursday, April 25, 2013 3:33 PM  
**Subject:** Read: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**From:** Kyle Plunkett <KPlunkett@tgf.ca>  
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## Lorna Groves

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**From:** Joe Marin <jmarin@millerthomson.com>  
**Sent:** Thursday, April 25, 2013 3:29 PM  
**To:** Lorna Groves  
**Cc:** Emily Cole  
**Subject:** Re: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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### Joe Marin

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From: Lorna Groves <lgroves@litigate.com>  
To: Amanda McLachlan <McLachlanA@bennettjones.com>, Yonatan Rozenszajn <YR@kimorr.ca>, Rob Staley <StaleyR@bennettjones.com>, Derek Bell <BellD@bennettjones.com>, Raj Sahni <SahniR@bennettjones.com>, Jonathan Bell <BellJ@bennettjones.com>, Sean Zweig <ZweigS@bennettjones.com>, "derrick.tay@gowlings.com" <derrick.tay@gowlings.com>, "clifton.prophet@gowlings.com" <clifton.prophet@gowlings.com>, "jennifer.stam@gowlings.com" <jennifer.stam@gowlings.com>, "ava.kim@gowlings.com" <ava.kim@gowlings.com>, "jason.mcmurtrie@gowlings.com" <jason.mcmurtrie@gowlings.com>, "greg.watson@fticonsulting.com" <greg.watson@fticonsulting.com>, "Jodi.porepa@fticonsulting.com" <Jodi.porepa@fticonsulting.com>, "john.pirie@bakermckenzie.com" <john.pirie@bakermckenzie.com>, "david.gadsden@bakermckenzie.com" <david.gadsden@bakermckenzie.com>, "pgreen@agmlawyers.com" <pgreen@agmlawyers.com>, "kdekker@agmlawyers.com" <kdekker@agmlawyers.com>, "mbooth@agmlawyers.com" <mbooth@agmlawyers.com>, "jfabello@torys.com" <jfabello@torys.com>, "dbish@torys.com" <dbish@torys.com>, "agray@torys.com" <agray@torys.com>, Peter Griffin <pgriffin@litigate.com>, "Peter J. Osborne" <posborne@litigate.com>, Linda Fuerst <lfuerst@litigate.com>, "Shara N. Roy" <sroy@litigate.com>, "tmerchant@merchantlaw.com" <tmerchant@merchantlaw.com>, "bzarnett@goodmans.ca" <bzarnett@goodmans.ca>, "rchadwick@goodmans.ca" <rchadwick@goodmans.ca>, "boneill@goodmans.ca" <boneill@goodmans.ca>, "cdescours@goodmans.ca" <cdescours@goodmans.ca>, "hrcraig@osc.gov.on.ca" <hrcraig@osc.gov.on.ca>, "llowenstein@osler.com" <llowenstein@osler.com>, "esellers@osler.com" <esellers@osler.com>, "ggrove@osler.com" <ggrove@osler.com>, "dimitri.lascaris@siskinds.com" <dimitri.lascaris@siskinds.com>, "Charles.wright@siskinds.com" <Charles.wright@siskinds.com>, "stoll@cohenmilstein.com" <stoll@cohenmilstein.com>, "mkaplan@cohenmilstein.com" <mkaplan@cohenmilstein.com>, "kbaert@kmlaw.ca" <kbaert@kmlaw.ca>, "jptak@kmlaw.ca" <jptak@kmlaw.ca>, "jbida@kmlaw.ca" <jbida@kmlaw.ca>, "gmyers@kmlaw.ca" <gmyers@kmlaw.ca>, "rspeirs@cohenmilstein.com" <rspeirs@cohenmilstein.com>, "sramirez@cohenmilstein.com" <sramirez@cohenmilstein.com>, "yesenia.batista@thompsonhine.com" <yesenia.batista@thompsonhine.com>, "irving.apar@thompsonhine.com" <irving.apar@thompsonhine.com>, "Curtis.tuggle@thompsonhine.com" <Curtis.tuggle@thompsonhine.com>, "david.m.kerr@bnymellon.com" <david.m.kerr@bnymellon.com>, "serge.kalloghlian@siskinds.com" <serge.kalloghlian@siskinds.com>, "George.bragg@bnymellon.com" <George.bragg@bnymellon.com>, "pwardle@wdblaw.ca" <pwardle@wdblaw.ca>, "sbieber@wdblaw.ca" <sbieber@wdblaw.ca>, "epleet@wdblaw.ca" <epleet@wdblaw.ca>, "marelize.coetzee@bnymellon.com" <marelize.coetzee@bnymellon.com>, "tin.chung@bnymellon.com" <tin.chung@bnymellon.com>, "grace.lau@bnymellon.com" <grace.lau@bnymellon.com>, "Melvin.Sng@linklaters.com" <Melvin.Sng@linklaters.com>, "hyung.ahn@linklaters.com" <hyung.ahn@linklaters.com>, "Samantha.Kim@linklaters.com" <Samantha.Kim@linklaters.com>, "Jon.Gray@linklaters.com" <Jon.Gray@linklaters.com>, "Edward.Xu@hk.kwm.com" <Edward.Xu@hk.kwm.com>, "Helena.huang@kingandwood.com" <Helena.huang@kingandwood.com>, "tata.sun@kingandwood.com" <tata.sun@kingandwood.com>, "esimpson@applebyglobal.com" <esimpson@applebyglobal.com>, "awillins@applebyglobal.com" <awillins@applebyglobal.com>, "ajowett@applebyglobal.com" <ajowett@applebyglobal.com>, "jgrout@tgf.ca" <jgrout@tgf.ca>, "kplunkett@tgf.ca" <kplunkett@tgf.ca>, "atardif@mccarthy.ca" <atardif@mccarthy.ca>, "mpoplaw@mccarthy.ca" <mpoplaw@mccarthy.ca>, "clegendre@mccarthy.ca" <clegendre@mccarthy.ca>, "ecole@millerthomson.com" <ecole@millerthomson.com>, "jmarin@millerthomson.com" <jmarin@millerthomson.com>, "ken.rosenberg@paliarerland.com" <ken.rosenberg@paliarerland.com>, "max.starnino@paliarerland.com" <max.starnino@paliarerland.com>, "Mike.P.Dean@ca.ey.com" <Mike.P.Dean@ca.ey.com>, "sbrotman@fasken.com" <sbrotman@fasken.com>, "coneill@fasken.com" <coneill@fasken.com>, "mcolloff@emmetmarvin.com" <mcolloff@emmetmarvin.com>, "neil.rabinovitch@fmc-law.com" <neil.rabinovitch@fmc-law.com>, "jane.dietrich@fmc-law.com" <jane.dietrich@fmc-law.com>, "bernard.gravel@lrm.com" <bernard.gravel@lrm.com>, "bruno.floriani@lrm.com" <bruno.floriani@lrm.com>, "sfriedman@davis.ca" <sfriedman@davis.ca>, "bdarlington@davis.ca" <bdarlington@davis.ca>, "bbarnes@davis.ca" <bbarnes@davis.ca>, "jswartz@dwpv.com" <jswartz@dwpv.com>, "sfriedman@davis.ca" <sfriedman@davis.ca>, "bdarlington@davis.ca" <bdarlington@davis.ca>, "Won Kim <WJK@kimorr.ca>, Jim Orr <JO@kimorr.ca>, "Michael Spencer" <MCS@kimorr.ca>, Megan McPhee <jdoris@dwpv.com" <jdoris@dwpv.com>

<MBM@kimorr.ca>, Tanya Jemec <TTJ@kimorr.ca>, "davidc@davleshowe.com" <davidc@davieshowe.com>  
Cc: "Peter J. Osborne" <posborne@litigate.com>, Peter Griffin <pgriffin@litigate.com>  
Date: 04/25/2013 03:08 PM  
Subject: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**From:** Simon Bieber <SBieber@wdblwa.ca>  
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**To:** Lorna Groves  
**Subject:** Re: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**From:** Lorna Groves [mailto:lgroves@litigate.com]  
**Sent:** Thursday, April 25, 2013 03:01 PM Eastern Standard Time  
**To:** Amanda McLachlan <McLachlanA@bennettjones.com>; Yonatan Rozenszajn <YR@kimorr.ca>; Rob Staley <StaleyR@bennettjones.com>; Derek Bell <BellD@bennettjones.com>; Raj Sahni <SahniR@bennettjones.com>; Jonathan Bell <BellJ@bennettjones.com>; Sean Zweig <ZweigS@bennettjones.com>; derrick.tay@gowlings.com <derrick.tay@gowlings.com>; clifton.prophet@gowlings.com <clifton.prophet@gowlings.com>; jennifer.stam@gowlings.com <jennifer.stam@gowlings.com>; ava.kim@gowlings.com <ava.kim@gowlings.com>; jason.mcmurtrie@gowlings.com <jason.mcmurtrie@gowlings.com>; greg.watson@fticonsulting.com <greg.watson@fticonsulting.com>; Jodi.porepa@fticonsulting.com <Jodi.porepa@fticonsulting.com>; john.pirie@bakermckenzie.com <john.pirie@bakermckenzie.com>; david.gadsden@bakermckenzie.com <david.gadsden@bakermckenzie.com>; pgreene@agmlawyers.com <pgreene@agmlawyers.com>; kdekker@agmlawyers.com <kdekker@agmlawyers.com>; mbooth@agmlawyers.com <mbooth@agmlawyers.com>; jfabello@torys.com <jfabello@torys.com>; dbish@torys.com <dbish@torys.com>; agray@torys.com <agra@torys.com>; Peter Griffin <pgriffin@litigate.com>; Peter J. Osborne <posborne@litigate.com>; Linda Fuerst <lfuerst@litigate.com>; Shara N. Roy <sroy@litigate.com>; tmerchant@merchantlaw.com <tmerchant@merchantlaw.com>; bzarnett@goodmans.ca <bzarnett@goodmans.ca>; rchadwick@goodmans.ca <rchadwick@goodmans.ca>; boneill@goodmans.ca <boneill@goodmans.ca>; cdescours@goodmans.ca <cdescours@goodmans.ca>; hcraig@osc.gov.on.ca <hcraig@osc.gov.on.ca>; llowenstein@osler.com <llowenstein@osler.com>; esellers@osler.com <esellers@osler.com>; ggrove@osler.com <ggrove@osler.com>; dimitri.lascaris@siskinds.com <dimitri.lascaris@siskinds.com>; Charles.wright@siskinds.com <Charles.wright@siskinds.com>; stoll@cohenmilstein.com <stoll@cohenmilstein.com>; mkaplan@cohenmilstein.com <mkaplan@cohenmilstein.com>; kbaert@kmlaw.ca <kbaert@kmlaw.ca>; jptak@kmlaw.ca <jptak@kmlaw.ca>; jbida@kmlaw.ca <jbida@kmlaw.ca>; gmyers@kmlaw.ca <gmyers@kmlaw.ca>; rspeirs@cohenmilstein.com <rspeirs@cohenmilstein.com>; sramirez@cohenmilstein.com <sramirez@cohenmilstein.com>; yesenia.batista@thompsonhine.com <yesenia.batista@thompsonhine.com>; irving.apar@thompsonhine.com <irving.apar@thompsonhine.com>; Curtis.tuggle@thompsonhine.com <Curtis.tuggle@thompsonhine.com>; david.m.kerr@bnymellon.com <david.m.kerr@bnymellon.com>; serge.kalloghlian@siskinds.com <serge.kalloghlian@siskinds.com>; George.bragg@bnymellon.com <George.bragg@bnymellon.com>; Peter Wardle; Simon Bieber; Erin Pleet; marelize.coetzee@bnymellon.com <marelize.coetzee@bnymellon.com>; tin.chung@bnymellon.com <tin.chung@bnymellon.com>; grace.lau@bnymellon.com <grace.lau@bnymellon.com>; Melvin.Sng@linklaters.com <Melvin.Sng@linklaters.com>; hyung.ahn@linklaters.com <hyung.ahn@linklaters.com>; Samantha.Kim@Linklaters.com <Samantha.Kim@Linklaters.com>; Jon.Gray@linklaters.com <Jon.Gray@linklaters.com>; Edward.Xu@hk.kwm.com <Edward.Xu@hk.kwm.com>; Helena.huang@kingandwood.com <Helena.huang@kingandwood.com>; tata.sun@kingandwood.com <tata.sun@kingandwood.com>; esimpson@applebyglobal.com <esimpson@applebyglobal.com>; awillins@applebyglobal.com <awillins@applebyglobal.com>; ajowett@applebyglobal.com <ajowett@applebyglobal.com>; jgrout@tgf.ca <jgrout@tgf.ca>; kplunkett@tgf.ca <kplunkett@tgf.ca>; atardif@mccarthy.ca <atardif@mccarthy.ca>; mpoplaw@mccarthy.ca <mpoplaw@mccarthy.ca>; clegendre@mccarthy.ca <clegendre@mccarthy.ca>; ecole@millerthomson.com <ecole@millerthomson.com>; jmarin@millerthomson.com <jmarin@millerthomson.com>; ken.rosenberg@paliareroland.com <ken.rosenberg@paliareroland.com>; max.starnino@paliareroland.com <max.starnino@paliareroland.com>; Mike.P.Dean@ca.ey.com <Mike.P.Dean@ca.ey.com>; sbrotman@fasken.com <sbrotman@fasken.com>; coneill@fasken.com <coneill@fasken.com>; mcolloff@emmetmarvin.com <mcolloff@emmetmarvin.com>; neil.rabinovitch@fmc-law.com <neil.rabinovitch@fmc-law.com>; jane.dietrich@fmc-law.com <jane.dietrich@fmc-law.com>; bernard.gravel@lrmm.com <bernard.gravel@lrmm.com>; bruno.floriani@lrmm.com <bruno.floriani@lrmm.com>; sfriedman@davis.ca <sfriedman@davis.ca>; bdarlington@davis.ca <bdarlington@davis.ca>; bbarnes@davis.ca <bbarnes@davis.ca>; jswartz@dwvpv.com

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**Cc:** Peter J. Osborne <posborne@litigate.com>; Peter Griffin <pgriffin@litigate.com>

**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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## Lorna Groves

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**Sent:** Thursday, April 25, 2013 3:20 PM  
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## Lorna Groves

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**From:** Gadsden, David <David.Gadsden@bakermckenzie.com>  
**Sent:** Thursday, April 25, 2013 3:21 PM  
**To:** Lorna Groves  
**Cc:** Markaroff, Ana  
**Subject:** Re: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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On 2013-04-25, at 3:08 PM, "Lorna Groves" <[lgroves@litigate.com](mailto:lgroves@litigate.com)> wrote:

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> Authorities of Ernst & Young LLP\_2825529.PDF> <Letter to J Kromkamp  
> dated April 25, 2013\_2825625.PDF>

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## Lorna Groves

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**From:** Max.Starnino@paliareroland.com  
**Sent:** Thursday, April 25, 2013 3:16 PM  
**To:** Lorna Groves  
**Subject:** RE: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**From:** Lorna Groves [mailto:lgroves@litigate.com]

**Sent:** Thursday, April 25, 2013 3:02 PM

**To:** Amanda McLachlan; Yonatan Rozenszajn; Rob Staley; Derek Bell; Raj Sahni; Jonathan Bell; Sean Zweig; derrick.tay@gowlings.com; clifton.prophet@gowlings.com; jennifer.stam@gowlings.com; ava.kim@gowlings.com; jason.mcmurtrie@gowlings.com; greg.watson@fticonsulting.com; Jodi.porepa@fticonsulting.com; john.pirie@bakermckenzie.com; david.gadsden@bakermckenzie.com; pgreene@agmlawyers.com; kdekker@agmlawyers.com; mbooth@agmlawyers.com; jfabello@torys.com; dbish@torys.com; agray@torys.com; Peter Griffin; Peter J. Osborne; Linda Fuerst; Shara N. Roy; tmerchant@merchantlaw.com; bzarnett@goodmans.ca; rchadwick@goodmans.ca; boneill@goodmans.ca; cdescours@goodmans.ca; hcraig@osc.gov.on.ca; llowenstein@osler.com; esellers@osler.com; ggrove@osler.com; dimitri.lascaris@siskinds.com; Charles.wright@siskinds.com; stoll@cohenmilstein.com; mkaplan@cohenmilstein.com; kbaert@kmlaw.ca; jptak@kmlaw.ca; jbida@kmlaw.ca; gmyers@kmlaw.ca; rspeirs@cohenmilstein.com; sramirez@cohenmilstein.com; yesenia.batista@thompsonhine.com; irving.apar@thompsonhine.com; Curtis.tuggle@thompsonhine.com; david.m.kerr@bnymellon.com; serge.kalloghlian@siskinds.com; George.bragg@bnymellon.com; pwardle@wdblau.ca; sbieber@wdblau.ca; epleet@wdblau.ca; marelize.coetzee@bnymellon.com; tin.chung@bnymellon.com; grace.lau@bnymellon.com; Melvin.Sng@linklaters.com; hyung.ahn@linklaters.com; Samantha.Kim@Linklaters.com; Jon.Gray@linklaters.com; Edward.Xu@hk.kwm.com; Helena.huang@kingandwood.com; tata.sun@kingandwood.com; esimpson@applebyglobal.com; awillins@applebyglobal.com; ajowett@applebyglobal.com; jgrout@tgf.ca; kplunkett@tgf.ca; atardif@mccarthy.ca; mpoplaw@mccarthy.ca; clegendre@mccarthy.ca; ecole@millertomson.com; jmarin@millertomson.com; Ken Rosenberg; Max Starnino; Mike.P.Dean@ca.ey.com; sbrotman@fasken.com; coneill@fasken.com; mcolloff@emmetmarvin.com; neil.rabinovitch@fmc-law.com; jane.dietrich@fmc-law.com; bernard.gravel@lrmm.com; bruno.floriani@lrmm.com; sfriedman@davis.ca; bdarlington@davis.ca; bbarnes@davis.ca; jswartz@dwpv.com; jdoris@dwpv.com; Won Kim; Jim Orr; Michael Spencer; Megan McPhee; Tanya Jemec; davidc@davieshowe.com

**Cc:** Peter J. Osborne; Peter Griffin

**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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### Lorna Groves

Legal Assistant to Shara Roy  
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## Lorna Groves

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**From:** Rabinovitch, Neil <neil.rabinovitch@dentons.com>  
**To:** Lorna Groves  
**Sent:** Thursday, April 25, 2013 3:14 PM  
**Subject:** Read: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**To:**  
**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404  
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was read on Thursday, April 25, 2013 3:14:04 PM (UTC-05:00) Eastern Time (US & Canada).

## Lorna Groves

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**From:** Tanya Jemec <TTJ@kimorr.ca>  
**Sent:** Thursday, April 25, 2013 3:49 PM  
**To:** Lorna Groves  
**Subject:** RE: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Received.

Yours truly,



Tanya T. Jemec  
Associate  
Kim Orr Barristers P.C.  
19 Mercer Street, 4th Floor  
Toronto, ON M5V 1H2  
Tel: (416) 349-6576  
Fax: (416) 598-0601  
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**From:** Lorna Groves [<mailto:lgroves@litigate.com>]

**Sent:** Thursday, April 25, 2013 3:02 PM

**To:** Amanda McLachlan; Yonatan Rozenszajn; Rob Staley; Derek Bell; Raj Sahni; Jonathan Bell; Sean Zweig; [derrick.tay@gowlings.com](mailto:derrick.tay@gowlings.com); [clifton.prophet@gowlings.com](mailto:clifton.prophet@gowlings.com); [jennifer.stam@gowlings.com](mailto:jennifer.stam@gowlings.com); [ava.kim@gowlings.com](mailto:ava.kim@gowlings.com); [jason.mcmurtrie@gowlings.com](mailto:jason.mcmurtrie@gowlings.com); [greg.watson@fticonsulting.com](mailto:greg.watson@fticonsulting.com); [Jodi.porepa@fticonsulting.com](mailto:Jodi.porepa@fticonsulting.com); [john.pirie@bakermckenzie.com](mailto:john.pirie@bakermckenzie.com); [david.gadsden@bakermckenzie.com](mailto:david.gadsden@bakermckenzie.com); [pgreene@agmlawyers.com](mailto:pgreene@agmlawyers.com); [kdekker@agmlawyers.com](mailto:kdekker@agmlawyers.com); [mbooth@agmlawyers.com](mailto:mbooth@agmlawyers.com); [jfabello@torys.com](mailto:jfabello@torys.com); [dbish@torys.com](mailto:dbish@torys.com); [agray@torys.com](mailto:agray@torys.com); Peter Griffin; Peter J. Osborne; Linda Fuerst; Shara N. Roy; [tmerchant@merchantlaw.com](mailto:tmerchant@merchantlaw.com); [bzarnett@goodmans.ca](mailto:bzarnett@goodmans.ca); [rhadwick@goodmans.ca](mailto:rhadwick@goodmans.ca); [boneill@goodmans.ca](mailto:boneill@goodmans.ca); [cdescours@goodmans.ca](mailto:cdescours@goodmans.ca); [hcraig@osc.gov.on.ca](mailto:hcraig@osc.gov.on.ca); [lloenstein@osler.com](mailto:lloenstein@osler.com); [esellers@osler.com](mailto:esellers@osler.com); [ggrove@osler.com](mailto:ggrove@osler.com); [dimitri.lascaris@siskinds.com](mailto:dimitri.lascaris@siskinds.com); [Charles.wright@siskinds.com](mailto:Charles.wright@siskinds.com); [stoll@cohenmilstein.com](mailto:stoll@cohenmilstein.com); [mkaplan@cohenmilstein.com](mailto:mkaplan@cohenmilstein.com); [kbaert@kmlaw.ca](mailto:kbaert@kmlaw.ca); [jptak@kmlaw.ca](mailto:jptak@kmlaw.ca); [jbida@kmlaw.ca](mailto:jbida@kmlaw.ca); [gmyers@kmlaw.ca](mailto:gmyers@kmlaw.ca); [rspeirs@cohenmilstein.com](mailto:rspeirs@cohenmilstein.com); [sramirez@cohenmilstein.com](mailto:sramirez@cohenmilstein.com); [yesenia.batista@thompsonhine.com](mailto:yesenia.batista@thompsonhine.com); [irving.apar@thompsonhine.com](mailto:irving.apar@thompsonhine.com); [Curtis.tuggle@thompsonhine.com](mailto:Curtis.tuggle@thompsonhine.com); [david.m.kerr@bnymellon.com](mailto:david.m.kerr@bnymellon.com); [serge.kalloghlian@siskinds.com](mailto:serge.kalloghlian@siskinds.com); [George.bragg@bnymellon.com](mailto:George.bragg@bnymellon.com); [pwardle@wdblaw.ca](mailto:pwardle@wdblaw.ca); [sbieber@wdblaw.ca](mailto:sbieber@wdblaw.ca); [epleet@wdblaw.ca](mailto:epleet@wdblaw.ca); [marelize.coetzee@bnymellon.com](mailto:marelize.coetzee@bnymellon.com); [tin.chung@bnymellon.com](mailto:tin.chung@bnymellon.com); [grace.lau@bnymellon.com](mailto:grace.lau@bnymellon.com); [Melvin.Sng@linklaters.com](mailto:Melvin.Sng@linklaters.com); [hyung.ahn@linklaters.com](mailto:hyung.ahn@linklaters.com); [Samantha.Kim@Linklaters.com](mailto:Samantha.Kim@Linklaters.com); [Jon.Gray@linklaters.com](mailto:Jon.Gray@linklaters.com); [Edward.Xu@hk.kwm.com](mailto:Edward.Xu@hk.kwm.com); [Helena.huang@kingandwood.com](mailto:Helena.huang@kingandwood.com); [tata.sun@kingandwood.com](mailto:tata.sun@kingandwood.com); [esimpson@applebyglobal.com](mailto:esimpson@applebyglobal.com); [awillins@applebyglobal.com](mailto:awillins@applebyglobal.com); [ajowett@applebyglobal.com](mailto:ajowett@applebyglobal.com); [jgrout@tgf.ca](mailto:jgrout@tgf.ca); [kplunkett@tgf.ca](mailto:kplunkett@tgf.ca); [atardif@mccarthy.ca](mailto:atardif@mccarthy.ca); [mpoplav@mccarthy.ca](mailto:mpoplav@mccarthy.ca); [clegendre@mccarthy.ca](mailto:clegendre@mccarthy.ca); [ecole@millerthomson.com](mailto:ecole@millerthomson.com); [jmarin@millerthomson.com](mailto:jmarin@millerthomson.com); [ken.rosenberg@paliareroland.com](mailto:ken.rosenberg@paliareroland.com); [max.starnino@paliareroland.com](mailto:max.starnino@paliareroland.com); [Mike.P.Dean@ca.ey.com](mailto:Mike.P.Dean@ca.ey.com); [sbrotman@fasken.com](mailto:sbrotman@fasken.com); [coneill@fasken.com](mailto:coneill@fasken.com); [mcolloff@emmetmarvin.com](mailto:mcolloff@emmetmarvin.com); [neil.rabinovitch@fmc-law.com](mailto:neil.rabinovitch@fmc-law.com); [jane.dietrich@fmc-law.com](mailto:jane.dietrich@fmc-law.com); [bernard.gravel@lrmm.com](mailto:bernard.gravel@lrmm.com); [bruno.florjani@lrmm.com](mailto:bruno.florjani@lrmm.com); [sfriedman@davis.ca](mailto:sfriedman@davis.ca); [bdarlington@davis.ca](mailto:bdarlington@davis.ca); [bbarnes@davis.ca](mailto:bbarnes@davis.ca); [jswartz@dwpy.com](mailto:jswartz@dwpy.com); [jdoris@dwpy.com](mailto:jdoris@dwpy.com); Won Kim; Jim Orr; Michael Spencer; Megan McPhee; Tanya Jemec; [davidc@davieshowe.com](mailto:davidc@davieshowe.com)

**Cc:** Peter J. Osborne; Peter Griffin

**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**Lorna Groves**

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## Lorna Groves

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**From:** Jonathan Ptak <jptak@kmlaw.ca>  
**Sent:** Thursday, April 25, 2013 3:52 PM  
**To:** Shara N. Roy; Kirk M. Baert; Garth Myers  
**Cc:** Lorna Groves  
**Subject:** RE: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Received.

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**From:** Shara N. Roy [mailto:sroy@litigate.com]  
**Sent:** April-25-13 3:45 PM  
**To:** Jonathan Ptak; Kirk M. Baert; Garth Myers  
**Cc:** Lorna Groves  
**Subject:** FW: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Hi all,

Could you please acknowledge receipt and service.

Thanks,  
Shara

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**From:** Lorna Groves  
**Sent:** Thursday, April 25, 2013 3:02 PM  
**To:** Amanda McLachlan; Yonatan Rozenszajn; Rob Staley; Derek Bell; Raj Sahni; Jonathan Bell; Sean Zweig; derrick.tay@gowlings.com; clifton.prophet@gowlings.com; jennifer.stam@gowlings.com; ava.kim@gowlings.com; jason.mcmurtrie@gowlings.com; greg.watson@fticonsulting.com; Jodi.porepa@fticonsulting.com; john.pirie@bakermckenzie.com; david.gadsden@bakermckenzie.com; pgreene@agmlawyers.com; kdekker@agmlawyers.com; mbooth@agmlawyers.com; jfabello@torys.com; dbish@torys.com; agray@torys.com; Peter Griffin; Peter J. Osborne; Linda Fuerst; Shara N. Roy; tmerchant@merchantlaw.com; bzarnett@goodmans.ca; rchadwick@goodmans.ca; boneill@goodmans.ca; cdescours@goodmans.ca; hcraig@osc.gov.on.ca; llowenstein@osler.com; esellers@osler.com; ggrove@osler.com; dimitri.lascaris@siskinds.com; Charles.wright@siskinds.com; stoll@cohenmilstein.com; mkaplan@cohenmilstein.com; kbaert@kmlaw.ca; jptak@kmlaw.ca; jbida@kmlaw.ca; gmyers@kmlaw.ca; rspeirs@cohenmilstein.com; sramirez@cohenmilstein.com; yesenia.batista@thompsonhine.com; irving.apar@thompsonhine.com; Curtis.tuggle@thompsonhine.com; david.m.kerr@bnymellon.com; serge.kalloghlian@siskinds.com; George.bragg@bnymellon.com; pwardle@wdbl.wa.ca; sbieber@wdbl.wa.ca; epleet@wdbl.wa.ca; marelize.coetzee@bnymellon.com; tin.chung@bnymellon.com; grace.lau@bnymellon.com; Melvin.Sng@linklaters.com; hyung.ahn@linklaters.com; Samantha.Kim@Linklaters.com; Jon.Gray@linklaters.com; Edward.Xu@hk.kwm.com; Helena.huang@kingandwood.com; tata.sun@kingandwood.com; esimpson@applebyglobal.com; awillins@applebyglobal.com; ajowett@applebyglobal.com; jgrout@tgf.ca; kplunkett@tgf.ca; atardif@mccarthy.ca; mpoplaw@mccarthy.ca; clegendre@mccarthy.ca; ecole@millerthomson.com; jmarin@millerthomson.com; ken.rosenberg@paliareroland.com; max.starnino@paliareroland.com; Mike.P.Dean@ca.ey.com; sbrotman@fasken.com; coneill@fasken.com; mcolloff@emmetmarvin.com; neil.rabinovitch@fmc-law.com; jane.dietrich@fmc-law.com; bernard.gravel@lrmm.com; bruno.floriani@lrmm.com; sfriedman@davis.ca; bdarlington@davis.ca; bbarnes@davis.ca; jswartz@dwvp.com; jdoris@dwvp.com; Won Kim; Jim Orr; Michael Spencer; Megan McPhee; Tanya Jemec; davidc@davieshowe.com  
**Cc:** Peter J. Osborne; Peter Griffin  
**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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## Lorna Groves

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**From:** Shara N. Roy  
**Sent:** Thursday, April 25, 2013 3:52 PM  
**To:** Lorna Groves  
**Subject:** FW: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

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**From:** Gray, Andrew [mailto:agray@torys.com]  
**Sent:** Thursday, April 25, 2013 3:51 PM  
**To:** Shara N. Roy  
**Subject:** Re: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Ok. I have it.

Andrew Gray  
Torys LLP  
416.865.7630  
[agray@torys.com](mailto:agray@torys.com)

---

**From:** Shara N. Roy [mailto:sroy@litigate.com]  
**Sent:** Thursday, April 25, 2013 03:44 PM  
**To:** Wise, Rebecca; Bish, David; Gray, Andrew  
**Cc:** Lorna Groves <[lgroves@litigate.com](mailto:lgroves@litigate.com)>  
**Subject:** FW: Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Hi all,

Could you please acknowledge receipt and service.

Thanks,  
Shara

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**From:** Lorna Groves  
**Sent:** Thursday, April 25, 2013 3:02 PM  
**To:** Amanda McLachlan; Yonatan Rozenszajn; Rob Staley; Derek Bell; Raj Sahni; Jonathan Bell; Sean Zweig; [derrick.tay@gowlings.com](mailto:derrick.tay@gowlings.com); [clifton.prophet@gowlings.com](mailto:clifton.prophet@gowlings.com); [jennifer.stam@gowlings.com](mailto:jennifer.stam@gowlings.com); [ava.kim@gowlings.com](mailto:ava.kim@gowlings.com); [jason.mcmurtrie@gowlings.com](mailto:jason.mcmurtrie@gowlings.com); [greg.watson@fticonsulting.com](mailto:greg.watson@fticonsulting.com); [Jodi.porepa@fticonsulting.com](mailto:Jodi.porepa@fticonsulting.com); [john.pirie@bakermckenzie.com](mailto:john.pirie@bakermckenzie.com); [david.gadsden@bakermckenzie.com](mailto:david.gadsden@bakermckenzie.com); [pgreene@agmlawyers.com](mailto:pgreene@agmlawyers.com); [kdekker@agmlawyers.com](mailto:kdekker@agmlawyers.com); [mbooth@agmlawyers.com](mailto:mbooth@agmlawyers.com); [jfabello@torys.com](mailto:jfabello@torys.com); [dbish@torys.com](mailto:dbish@torys.com); [agray@torys.com](mailto:agray@torys.com); Peter Griffin; Peter J. Osborne; Linda Fuerst; Shara N. Roy; [tmerchant@merchantlaw.com](mailto:tmerchant@merchantlaw.com); [bzarnett@goodmans.ca](mailto:bzarnett@goodmans.ca); [rhadwick@goodmans.ca](mailto:rhadwick@goodmans.ca); [boneill@goodmans.ca](mailto:boneill@goodmans.ca); [cdescours@goodmans.ca](mailto:cdescours@goodmans.ca); [hcraig@osc.gov.on.ca](mailto:hcraig@osc.gov.on.ca); [lloenstein@osler.com](mailto:lloenstein@osler.com); [esellers@osler.com](mailto:esellers@osler.com); [ggrove@osler.com](mailto:ggrove@osler.com); [dimitri.lascaris@siskinds.com](mailto:dimitri.lascaris@siskinds.com); [Charles.wright@siskinds.com](mailto:Charles.wright@siskinds.com); [stoll@cohenmilstein.com](mailto:stoll@cohenmilstein.com); [mkaplan@cohenmilstein.com](mailto:mkaplan@cohenmilstein.com); [kbaert@kmlaw.ca](mailto:kbaert@kmlaw.ca); [jptak@kmlaw.ca](mailto:jptak@kmlaw.ca); [jbida@kmlaw.ca](mailto:jbida@kmlaw.ca); [gmyers@kmlaw.ca](mailto:gmyers@kmlaw.ca); [rspeirs@cohenmilstein.com](mailto:rspeirs@cohenmilstein.com); [sramirez@cohenmilstein.com](mailto:sramirez@cohenmilstein.com); [yesenia.batista@thompsonhine.com](mailto:yesenia.batista@thompsonhine.com); [irving.apar@thompsonhine.com](mailto:irving.apar@thompsonhine.com); [Curtis.tuggle@thompsonhine.com](mailto:Curtis.tuggle@thompsonhine.com); [david.m.kerr@bnymellon.com](mailto:david.m.kerr@bnymellon.com); [serge.kalloghlian@siskinds.com](mailto:serge.kalloghlian@siskinds.com); [George.bragg@bnymellon.com](mailto:George.bragg@bnymellon.com); [pwardle@wdblwa.ca](mailto:pwardle@wdblwa.ca); [sbieber@wdblwa.ca](mailto:sbieber@wdblwa.ca); [epleet@wdblwa.ca](mailto:epleet@wdblwa.ca); [marelize.coetsee@bnymellon.com](mailto:marelize.coetsee@bnymellon.com); [tin.chung@bnymellon.com](mailto:tin.chung@bnymellon.com); [grace.lau@bnymellon.com](mailto:grace.lau@bnymellon.com); [Melvin.Sng@linklaters.com](mailto:Melvin.Sng@linklaters.com); [hyung.ahn@linklaters.com](mailto:hyung.ahn@linklaters.com); [Samantha.Kim@Linklaters.com](mailto:Samantha.Kim@Linklaters.com);

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**Cc:** Peter J. Osborne; Peter Griffin

**Subject:** Sino-Forest Corporation / Court File Nos. CV-12-9667-00CL and M42404

Please find attached the Factum and the Book of Authorities of Ernst & Young LLP in connection with the Motion for Directions, returnable May 1, 2013, served upon you pursuant to the *Rules of Civil Procedure*.

**Please note that this email is being sent with a read receipt. Please select "yes" or acknowledge your receipt of this email by reply email as soon as possible or respond, as soon as possible, acknowledging and accepting service of the attached materials.**

**Lorna Groves**

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# TAB E



*This is EXHIBIT "E" Referred to in the*  
*Affidavit of*  
**LORNA GROVES**

*Sworn the 29<sup>th</sup> day of April, 2013*



---

*A Commissioner For Taking Affidavits (or as may be)*  
**Shara N. Roy**

## Shara N. Roy

---

**From:** Shara N. Roy  
**Sent:** Friday, April 26, 2013 3:49 PM  
**To:** Yonatan Rozenszajn; Won Kim; Michael Spencer; Tanya Jemec; Megan McPhee  
**Cc:** Peter J. Osborne; Peter Griffin  
**Subject:** RE: Notice of Appeal

Thanks, Yonatan,

By my calculations, that puts you at Monday technically. Please do let us know as soon as you have a file number as we'd like to have our notice filed before Wednesday's attendance.

Shara

-----Original Message-----

From: Yonatan Rozenszajn [<mailto:YR@kimorr.ca>]  
Sent: Friday, April 26, 2013 3:37 PM  
To: Shara N. Roy; Won Kim; Michael Spencer; Tanya Jemec; Megan McPhee  
Cc: Peter J. Osborne; Peter Griffin  
Subject: RE: Notice of Appeal

Shara,

We will be filing our clients' notice of appeal in accordance with the timelines set out in the Rules. We will provide you with the Court of Appeal file no. as soon as we receive one.

Yonatan

-----Original Message-----

From: Shara N. Roy [<mailto:sroy@litigate.com>]  
Sent: April 26, 2013 12:37 PM  
To: Won Kim; Michael Spencer; Tanya Jemec; Megan McPhee; Yonatan Rozenszajn  
Cc: Peter J. Osborne; Peter Griffin  
Subject: Notice of Appeal

Won,

We attempted today to file our notice of motion to quash in respect of your notice of appeal. The Court of Appeal advises that you have not filed your notice of appeal. Could you please confirm that this is the case or, if you have filed your notice, provide us with the Court of Appeal file no.

Thank you,  
Shara

Shara N. Roy  
Lenczner Slaght  
2600-130 Adelaide Street West  
Toronto, Ontario M5H 3P5  
Tel: (416) 865-2942 Fax: (416) 865-9010



**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 COMPROMISE OR ARRANGEMENT OF SINO-FOREST CORPORATION**

Court of Appeal File No.: M42404.  
Court File No. CV-12-9667-00-CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT TORONTO**

**AFFIDAVIT OF LORNA GROVES**

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Lawyers for the Appellant, Ernst & Young LLP

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 COMPROMISE OR ARRANGEMENT OF SINO-FOREST CORPORATION

Court of Appeal File No.: M42404  
Court File No. CV-12-9667-00-CL

**COURT OF APPEAL FOR ONTARIO**

PROCEEDING COMMENCED AT TORONTO

**RESPONDING MOTION RECORD OF  
ERNST & YOUNG LLP**  
*(Motion For Directions – May 1, 2013)*

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Lawyers for Ernst & Young LLP