

10<sup>th</sup> December, 2009

British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers  
Nova Scotia Securities Commission  
New Brunswick Securities Commission  
Prince Edward Island Securities Office  
Securities Commission of Newfoundland and Labrador

**Ref. No**

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Dear Sirs and Mesdames:

**Re: Sino-Forest Corporation - Public Offering of Common Shares**

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We refer to the (final) prospectus (the "**Prospectus**") of Sino-Forest Corporation (the "**Company**") dated \_\_\_\_\_ December 10 \_\_\_\_\_, 2009 relating to the sale and issue of common shares of the Company.

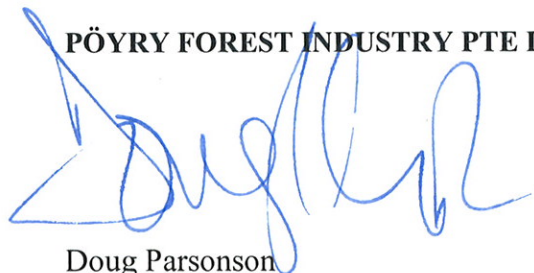
We consent to the incorporation by reference in the Prospectus of our report, entitled "Sino-Forest Corporation Valuation of China Forest Crop Assets As at 31 December 2008" dated April 1, 2009 (the "**Report**"). We further consent to the use of our name in the Prospectus under the heading "Interest of Experts" and elsewhere in the Prospectus.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the Report which we have prepared or that is within our knowledge as a result of the services we performed in connection with the Report.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of applicable securities legislation and not for any other purpose.

Yours very truly,

**PÖYRY FOREST INDUSTRY PTE LTD.**



Doug Parsonson  
President of Asia-Pacific Consulting