

New Jersey State  
Society of  
Certified Public Accountants

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To the Board of Directors of  
Sustainable Forestry Initiative Inc.

In planning and performing our audit of the financial statements of Sustainable Forestry Initiative Inc. (the "Organization") as of and for the years ended December 31, 2015 and 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses.

Although we are not expressing an opinion on the effectiveness of the Organization's internal control, we did not cite any material weaknesses in internal control that would cause a material misstatement to the Organization's financial statements while planning and performing our audit.

This communication is intended solely for the information and use of management, board of directors, and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

NED MARINI CPA  
March 7, 2016