

30 August 2018

The Directors
Forest Enterprises Limited

Dear Directors

WAIRARAPA GROUP FOREST LIMITED PARTNERSHIP

We refer to the offer register to be dated on or about 31 August 2018 (the "Offer Register") to be registered by Wairarapa Group Forest Limited Partnership (the LP), prepared in accordance with the Financial Markets Conduct Act 2013 in connection with the offer of shares in the LP to retail investors (the "Offer").

Staples Rodway Audit Limited consents to the distribution of the Disclose Register with the inclusion of the Independent Assurance Report on the Prospective Financial Information of the LP in the form and context in which the report is included in the Disclose Register.

Staples Rodway Audit Limited has made no other statement that is included in the Offer Register or any statement on which a statement made in the Disclose Register is based. Staples Rodway Audit Limited expressly disclaims and takes no responsibility for any statements or omission from the Disclose Register. This applies to the maximum extent permitted by the law and does not apply to any other matter to the extent to which consent is given above.

Our consent to the inclusion of the above statements in the Disclose Register will be treated as not having been withdrawn prior to the date of lodgement of the Disclose Register within the Registrar, unless we notify you in writing of the withdrawal of this consent before the relevant lodgement date

Yours faithfully
STAPLES RODWAY AUDIT LIMITED



Philip Pinckney
DIRECTOR