

March 15, 2011

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

**RE: EUROTIN INC. (THE "COMPANY")
FILING STATEMENT DATED MARCH 15, 2011**

We refer to the filing statement ("Filing Statement") of the Company dated March 15, 2011 relating to the qualifying transaction involving the Company.

We are the auditors of the Company and consent to the use in the Filing Statement of our auditors' report, dated March 12, 2010, to the directors of the Company on the following financial statements:

- Balance sheets as at December 31, 2009 and December 31, 2008
- Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the periods then ended

We report that we have read the Filing Statement and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,



Shimmerman Penn LLP

Chartered Accountants

Licensed Public Accountants

Toronto, Canada