

August 29, 2011

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

RE: EUROTIN INC.

Pursuant to Section 4.11, Paragraph (5)(a)(ii)(B) of National Instrument 51-102, we hereby confirm our agreement with the information contained in the Notice of Change of Auditor sent to us by the above-noted company dated August 26, 2011. This confirmation is based on our knowledge of the information at this date.

Yours very truly,

Shimmerman Penn LLP



Chartered Accountants
Licensed Public Accountants
Toronto, Canada