

September 21, 2011

To the Securities Commissions of:

British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland and Labrador

Dear Sirs/Mesdames:

RE: EUROTIN INC. (THE "COMPANY")

We refer to the short form prospectus of the company dated September 21, 2011 qualifying the distribution of 15,625,000 common shares and 7,812,500 warrants of the company.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated July 26, 2011 to the Directors of the company on the following financial statements:

Consolidated balance sheets as at March 31, 2011 and December 31, 2009,
consolidated statements of loss and comprehensive loss, changes in
shareholders' equity and cash flows for the fifteen months ended March 31,
2011 and the year ended December 31, 2009.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are 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