

To: British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
The Manitoba Securities Commission  
Ontario Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Government of Newfoundland and Labrador-Financial Services Regulation Division

### CONSENT

We refer to the prospectus of Eurotin Inc. (the "Corporation") dated September 21, 2011 relating to the qualification for distribution of 15,625,000 Units each consisting of one common share and one-half of one common share purchase warrant.

We consent to use in the above-mentioned prospectus of our opinion dated as of the date of the prospectus in the sections of the prospectus entitled "Eligibility for Investment" and "Certain Canadian Federal Income Tax Consequences" (the "Opinions").

We have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the Opinions or that are within our knowledge as a result of our preparation of the Opinions.

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 responsibilities of such third parties. We accept no responsibility for any loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

**Cummings Cooper Schusheim Berliner LLP**



**Toronto, Ontario**  
September 21, 2011