

FORM 51-102F3
Material Change Report

Item 1: Name and Address of Reporting Company

Gorilla Resources Corp. (the "Issuer")
Suite 2001, 1050 Burrard Street
Vancouver, BC V6Z 2R9

Item 2: Date of Material Change

October 14, 2011

Item 3: News Release

A news release was issued and disseminated on October 18, 2011 and filed on SEDAR (www.sedar.com). It is attached as Schedule "A" hereto.

Item 4: Summary of Material Change

The issuer, Gorilla Resources Corp. (the "Issuer"), became a reporting issuer in the provinces of British Columbia and Alberta pursuant to a statutory amalgamation completed by Gorilla Resources Corp. ("Gorilla") and Orca wind Power Corp. ("OWP") on October 14, 2011.

Item 5: Full Description of Material Change

Summary of the Amalgamation and Corporate Information

On October 14, 2011, OWP and Gorilla completed a statutory amalgamation (the "Amalgamation") under the provisions of the Business Corporations Act (*British Columbia*) (the "BCA") pursuant to which the continuing entity is the Issuer. The Amalgamation Agreement was entered into by OWP and Gorilla on August 24, 2011. Pursuant thereto, Amalco issued a total of 11,722,480 common shares in its capital (the "Amalco Shares") to the former shareholders of OWP and Gorilla. The share capital of OWP was converted on the basis of approximately one Amalco Share for every 20 issued and outstanding common shares of OWP, and the share capital of Gorilla was converted on the basis of one Amalco Share for each issued and outstanding common share of Gorilla.

As a result of completing the Amalgamation and subsequent to issuing the Amalgamation Shares, the Issuer became a reporting issuer in the jurisdictions of British Columbia and Alberta. Its principle regulator is the British Columbia Securities Commission. The Issuer's CUSIP is 383054103.

Prior to completing the Amalgamation, on October 13, 2011, OWP completed a statutory arrangement and plan of arrangement (the "Arrangement") under the BCA pursuant to which OWP completed a spin-off of its wholly-owned subsidiary, NU2U Resources Corp. ("NU2U"), the effect of which was to spin-off the wind power

generation business of OWP and certain “Wind Assets” (as hereinafter defined) to NU2U in exchange for NU2U issuing an aggregate of 23,849,615 common shares to holders of OWP common shares on a one for one basis.

The “Wind Assets” are comprised of an investment in Katabatic Power Corp. which includes convertible debentures (\$490,000), promissory notes (\$79,000), cash advances (\$94,000), receivables (\$110,869) and 9,652,337 common shares, or approximately 48% of Katabatic Power Corp, a private British Columbia wind development company, all of which have been written down to \$1 on OWP’s financial statements.

A summary of the terms of the Amalgamation as they pertain to the Issuer are provided herein. For a complete description of the Amalgamation and the Arrangement, see the Information Circular of OWP dated August 24, 2011, a copy of which is filed under the SEDAR profiles of the Issuer and of OWP on www.SEDAR.com. Further details of the Arrangement are also available in the Material Change Report of OWP filed under OWP’s SEDAR profile on October 18, 2011.

The Issuer’s officers are Scott Sheldon who holds the offices of President, Chief Executive Officer and Corporate Secretary, and Edward Reid who holds office as the Chief Financial Officer. Mr. Bell and Mr. Reid are also members of the Board of Directors along with Donald Sheldon and Ranjit Pillai.

Change in Corporate Structure

Pursuant to section 4.9 of National Instrument 51-102, please be advised of the following additional information:

The names of each party, if any, that ceased to be a reporting issuer subsequent to the Transaction and of each continuing entity:

OWP ceased to be a reporting issuer. The Issuer became a reporting issuer.

The Names of Each Continuing Entity

Gorilla Resources Corp.

NU2U Resources Corp. (for which a separate notice of change in corporate structure was filed)

The date of the Reporting Issuer’s first financial year end subsequent to the Transaction:

Amalco, which was recognized as an amalgamated company in British Columbia on October 14, 2011 has set its fiscal year end as July 31st.

Amalco's first fiscal year end after the transaction will be July 31, 2012.

The periods, including comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer's first financial year subsequent to the Transaction:

Financial Statement Period	Filing Due Date	Comparatives
Annual financial statements of OWP for the year ended July 31, 2011	November 28, 2011	-
Q1 interim financial statements of the Issuer as of October 31, 2011	December 30, 2011	-
Q2 interim financial statements of the Issuer as of January 31, 2012	April 2, 2012	January 31, 2011
Annual financial statements of the Issuer for the year ended July 31, 2012	November 28, 2012	Year ended July 31, 2011 of combined entity

Documents Filed under National Instrument 51-102 ("NI 51-102") describing the Transaction and Filing Location of Same:

In addition to the information provided in this Material Change Report and Notice of Change in Corporate Structure, the following documents contain information pertaining to the Arrangement and the Amalgamation:

Documents	Location of Filing
News release of the Issuer dated October 18, 2011 (attached as Schedule "A") announcing completion of the Amalgamation	SEDAR profile of Amalco
Material Change Report of OWP filed October 18, 2011 reporting the completion of the Arrangement	SEDAR profile of OWP
News release of OWP dated October 14, 2011 announcing completion of the Arrangement	SEDAR profile of OWP
Information Circular of OWP dated August 24, 2011	SEDAR profile of Amalco and of OWP

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable

Item 7: Omitted Information

None

Item 8: Executive Officer

For further information, please contact:

Scott Sheldon
President and CEO
Tel: 604.725.1857

Item 9: Date of Report

October 19, 2011

Schedule A
News Release of Gorilla Resources Corp.

ORCA WIND POWER CORP. AND GORILLA RESOURCES CORP.
COMPLETE AMALGAMATION

October 18, 2011: VANCOUVER, BC – **Gorilla Resources Corp. (“Amalco”)** is pleased to announce that effective October 14, 2011, Orca Wind Power Corp. (“OWP”) and Gorilla Resources Corp. (“Gorilla”) completed a statutory amalgamation under the *Business Corporations Act* (British Columbia). The Amalgamation resulted in the share capital of OWP and Gorilla being converted into common shares of Amalco (the “Amalco Shares”) on the basis of one Amalco Share for every 20 issued and outstanding common shares of OWP, and one Amalco Share for each issued and outstanding common share of Gorilla. The Amalgamation was approved by the shareholders of OWP on September 23, 2011 and Gorilla on August 24, 2011.

Amalco will carry on the business of Gorilla, and the properties, liabilities and obligations of Gorilla, including the obligations under the option to acquire three properties around the Wellesley lake area in the west central region of the Yukon Territories, 50 km southwest of the Casino copper gold deposit, which comprise the Wels Project. The Wels Project totals 110 quartz claims, an area of approximately 2,295 hectares. A summer soil sampling program was completed in September 2011. Results from the lab analysis are expected in December 2011. The Wels Project is the subject of an NI 43-101 report that is filed under Amalco’s SEDAR profile at www.sedar.com, as is the option agreement dated June 6, 2011 between Gorilla and the optionors to acquire the Wels Project, which has been assumed by Amalco as the successor of Gorilla.

The share capital of Amalco currently consists of (i) 11,722,480 common shares, of which 10,100,000 are subject to lock-up restrictions, and (ii) 400,000 options to purchase shares at an exercise price of \$0.12 for a period of 2 years granted to the directors and officers of Amalco on October 14, 2011.

The board of directors of Amalco are Scott Sheldon, Edward Reid, Donald Sheldon and Ranjit Pillai. The officers of Amalco are Scott Sheldon as President, Chief Executive Officer and Corporate Secretary and Edward Reid as Chief Financial Officer.

On behalf of the Board of Directors

“Scott Sheldon”

Scott Sheldon
President, CEO and Corporate Secretary, Gorilla Resources Corp.

For further information please contact the Company’s President, Scott Sheldon, at (604) 725.1857 or contact@gorillaresources.com.

Forward-Looking Information:

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the expected business and commencement of trading in the common stock of Gorilla Resources Corp. The forward-looking information is based on certain key expectations and assumptions made by the company’s management, including planned operations and business activities, and the timing for lab results concerning the soil sampling program completed on the Wels Project. Although the company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the company can give no assurance that they will prove to be correct. These forward-looking statements are made as of the date of this press release and the company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.