ORCA WIND POWER CORP.

Vancouver, BC

MANAGEMENT DISCUSSION AND ANALYSIS

From Incorporation Date on November 2, 2010 to July 31, 2011

As at November 28, 2011

INTRODUCTION

General

Orca Wind Power Corp. ("OWP" or the "Company") was incorporated under Business Corporations Act (British Columbia) on November 2, 2010 as a wholly-owned subsidiary of Orca Power Corp. ("Orca"). On November 15, 2010, Orca entered into an arrangement agreement (the "Arrangement Agreement") with OWP, among others, for the purposes of divesting certain non-core assets (the "Arrangement"), specifically, 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 Orca's financial statements (the "Wind Assets"). The Arrangement received shareholder approval on December 29, 2010 and approval by the Supreme Court of British Columbia on January 10, 2011. The details of the Arrangement, pro-forma financial statements and all other relevant supporting documents are provided in an information circular which is available at www.sedar.com.

On August 19, 2011, the Company incorporated a wholly-owned subsidiary NU2U Resources Corp. ("NU2U") to facilitate the spin-off of the Wind Assets. On August 24, 2011, the Company and NU2U entered into an arrangement agreement ("NU2U Arrangement"). Pursuant to the NU2U Arrangement, immediately prior to the completion of the Gorilla merger, the Company will transfer to NU2U all of the Company's interest in and to the Wind Assets in exchange for 23,849,615 shares of NU2U, which shares shall be distributed to the Company's shareholders.

On August 24, 2011, the Company entered into an Amalgamation Agreement with Gorilla Resources Corp. ("Gorilla").

On October 13, 2011, NU2U completed all outstanding obligations under the NU2U Arrangement by issuing a total of 23,849,615 common shares to the Company's shareholders of record as at September 29, 2011, as consideration for the transfer of certain investments in Katabatic Power Corp.

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

Basis of Discussion & Analysis

This management discussion and analysis ("MD&A") is dated as of November 28, 2011 and should be read in conjunction with the audited financial statements of the Company for the period from date of incorporation on November 2, 2010 to July 31, 2011 ("Initial Audited Financial Statements").

Our discussion in this MD&A is based on the Initial Audited Financial Statements. The Initial Audited Financial Statements are prepared in accordance with Canadian generally accepted accounting principles ("GAAP"). Unless expressly stated otherwise, all financial information is presented in Canadian dollars.

All statements other than statements of historical fact in this MD&A are forward-looking statements. These statements represent the Company's intentions, plans, expectations and beliefs as of the date hereof, and are subject to risks, uncertainties and other factors of which many are beyond the control of the Company. These factors could cause actual results to differ materially from such forward-looking statements. Readers should not place undue reliance on these forward-looking statements. The Company undertakes no obligation to publicly revise these forward-looking statements to reflect subsequent events or circumstances.

Significant Accounting Policies

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include valuation allowance on deferred income tax assets.

Financial instruments

All financial instruments are classified into one of five categories: held-for-trading, held-to-maturity investments, loans and receivables, available-for-sale financial assets or other financial liabilities. All financial instruments and derivatives are measured in the balance sheet at fair value except for loans and receivables, held-to-maturity investments and other financial liabilities which are measured at amortized cost. Subsequent measurement and changes in fair value will depend on their initial classification. Held-for-trading financial assets are measured at fair value and changes in fair value are recognized in net income. Available-for-sale financial instruments are measured at fair value with changes in fair value recorded in other comprehensive income until the instrument is derecognized or impaired.

The Company has classified accounts payable as other liabilities, which are measured at amortized cost.

CICA Handbook Section 3862, "Financial Instruments – Disclosures" was amended to require disclosure about the inputs used in making fair value measurements, including their classification within a hierarchy that prioritizes their significance.

The three levels of the fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and

Level 3 – Inputs that are not based on observable market data.

The fair value of the Company's accounts payable approximates its carrying value due to the short-term nature of the instrument.

Income taxes

Future income taxes are recorded using the asset and liability method. Under the asset and liability method, future tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Future tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or liability settled. The effect on future tax assets and liabilities of a change in tax rates is recognized in income in the period that substantive enactment or enactment occurs. To the extent that the Company does not consider it more likely than not that a future tax asset will be recovered, it provides a valuation allowance against the excess.

Loss per share

Loss per share is calculated based on the weighted average number of shares outstanding during the year. Diluted loss per share is anti-dilutive to loss per share and is not disclosed.

Recent accounting pronouncements

Business combinations

Prospective application of the standard is effective for fiscal years beginning on or after January 1, 2011, with early adoption permitted. This standard effectively harmonizes the business combinations standard under Canadian GAAP with International Financial Reporting Standards. The standard revises guidance on the determination of the carrying amount of the assets acquired and liabilities assumed, goodwill and accounting for non-controlling interests at the time of a business combination.

International financial reporting standards ("IFRS")

In February 2008 the Canadian Accounting Standards Board ("AcSB") announced that publicly-listed companies are to adopt IFRS, replacing Canadian GAAP, for interim and annual financial statements relating to fiscal periods beginning on or after January 1, 2011. Accordingly, the Company will commence reporting under IFRS for its fiscal year commencing August 1, 2011, and will present its first IFRS-based financial statements for its interim fiscal quarter ending October 31, 2011. The transition date of November 2, 2010, the date of incorporation, will require the restatement for comparative purposes of amounts reported by the Company for the period ended July 31, 2011.

THE COMPANY AND BUSINESS

OWP is a start-up wind power development company whose principal business following the Arrangement is the development and acquisition of wind power projects. OWP's financial success will be dependent upon the extent to which it can develop these projects.

OWP was a wholly-owned subsidiary of Orca Power Corp. ("Orca"). On November 15, 2010, OWP entered into an arrangement agreement (the "Arrangement Agreement") with Orca, among others, for the purpose of divesting certain non-core assets (the "Arrangement"), specifically, 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 Orca's financial statements (the "Wind Assets").

On August 10, 2011 OWP completed all outstanding obligations under the Arrangement Agreement and Arrangement between OWP, Orca and certain other parties by issuing a total of 17,849,615 common shares (the "Arrangement Shares") to Orca shareholders as consideration for a payment of $15,000 and the transfer of the Wind Assets from Orca. As a result of completing the Arrangement and subsequent to issuing the Arrangement Shares, OWP became a reporting issuer in the jurisdictions of British Columbia and Alberta. On August 10, 2011, the Company was charged management fees of $15,000 by Orca to manage the Arrangement Agreement, which offsets against the $15,000 that Orca was to transfer to the Company as a part of the Arrangement Agreement.

On August 3, 2011 OWP entered into a letter of intent ("LOI") with Gorilla Resources Corp. ("Gorilla"), and the shareholders of Gorilla, owners of 100% of the issued and outstanding capital stock of Gorilla, with respect to a proposed transaction in which OWP and Gorilla will enter into a merger agreement or an amalgamation agreement. Under the terms of the proposed agreement, the common shares of the Company and the common shares of Gorilla will be exchanged for the common shares of the amalgamated company that shall use the name Gorilla Resources Corp. ("AMALCO"). Each shareholder of the Company will receive one share of AMALCO for every twenty (20) shares of the Company and each shareholder of Gorilla will receive one share of AMALCO for every one (1) share of Gorilla.

On August 19, 2011, OWP incorporated a wholly-owned subsidiary NU2U Resources Corp. ("NU2U") to facilitate the spin-off of the Wind Assets. On August 24, 2011, OWP and NU2U entered into an arrangement agreement ("NU2U Arrangement"). Pursuant to the NU2U Arrangement, immediately prior to the completion of the Gorilla merger, OWP will transfer to NU2U all of OWP's interest in and to the Wind Assets in exchange for 23,849,615 shares of NU2U, which shares shall be distributed to shareholders of OWP. On October 13, 2011, NU2U completed all outstanding obligations under the NU2U Arrangement by issuing a total of 23,849,615 common shares to OWP's shareholders of record as at September 29, 2011, as consideration for the transfer of certain investments in Katabatic Power Corp.

On August 24, 2011, OWP entered into an Amalgamation Agreement with Gorilla pursuant to the terms set out in the August 3, 2011, LOI. On October 14, 2011, OWP and Gorilla completed a statutory amalgamation under the provisions of the Business Corporations Act (British Columbia) (the "BCA") pursuant to which the continuing entity is the Company ("Amalco"). Pursuant thereto, Amalco issued a total of 11,722,480 common shares in its capital 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.

RESULTS OF OPERATIONS AND SUMMARY OF QUARTERLY RESULTS

	Three Months Ended July 31, 2011 $	From date of incorporation on November 2, 2010 to July 31, 2011 $
Net loss and comprehensive loss	**6,000**	**6,000**

During the period from date of incorporation on November 2, 2010 to July 31, 2011 the Company incurred $6,000 in consulting fees from a company with common directors.

LIQUIDITY AND CAPITAL RESOURCES

Financial Position

As at July 31, 2011, the Company had no assets and accounts payable of $6,000, which is owed to a company with common directors. On July 15, 2011, the Company entered into a debt settlement for settlement of the $6,000 debt by the issuance of 6,000,000 common shares. On August 10, 2011, the Company issued the 6,000,000 common shares as full settlement of the debt.

On November 2, 2010, the Company issued one common share at $1.00 per share for proceeds of $1. This amount is included in share subscriptions receivable at July 31, 2011. Subsequent to the year ended July 31, 2011, the one common share was returned to the Company and cancelled.

Changes in Cash Position

As at July 31, 2011, the Company did not have a bank account. Accordingly, there were no changes in the cash position during the period.

Financial Instruments

The fair value of the Company's accounts payable approximates its carrying value due to the short-term nature of the instrument. The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Liquidity risk:
Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at July 31, 2011, the Company had a $nil cash balance to settle current liabilities of $6,000. The Company agreed to settle its existing current liabilities by the issuance of common shares. Management plans to raise funds to meet its future liabilities as they become due.

Credit risk:
Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financing instrument fails to meet its contractual obligations.

Price risk:
The Company is a non-public reporting issuer and is not currently exposed to price risk with respect to equity prices. Equity price risk is defined as the potential adverse impact on the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market.

Interest rate risk:
The Company has no cash balances and no interest-bearing debt. The Company's sensitivity to interest rates is minimal.

Foreign currency risk:
The Company currently has no significant operations denominated in foreign currencies. Management believes there is no significant foreign currency exchange rate risk.

Share Capital

The total number of common shares issued and outstanding as at July 31, 2011 was 1 common share and as at the date of this report was 11,722,480 common shares.

On November 2, 2010, the Company issued one common share at $1.00 per share for proceeds of $1. This amount is included in share subscriptions receivable at July 31, 2011. On August 10, 2011, the one common share was returned to the Company and cancelled.

On August 10, 2011 the Company issued 6,000,000 common shares pursuant to the debt settlement and 17,849,615 common shares to Orca shareholders pursuant to the Arrangement.

On October 14, 2011, the Company and Gorilla completed a statutory amalgamation under the provisions of the Business Corporations Act (British Columbia) (the "BCA") pursuant to which the continuing entity is the Company ("Amalco"). Pursuant thereto, Amalco issued a total of 11,722,480 common shares in its capital to the former shareholders of the Company and Gorilla.

As at the date of this report there were no stock options or warrants outstanding.

Future Cash Requirements

The Company's future capital requirements will depend on many factors, including, among others, cash flow from operations. Should the Company pursue other business opportunities, the Company may need to raise additional funds through debt or equity financing. If additional funds are raised through the issuance of equity securities, the percentage ownership of current shareholders will be reduced and such equity securities may have rights, preferences, or privileges senior to those of the holders of the Company's common stock. No assurance can be given that additional financing will be available, or that it can be obtained on terms acceptable to the Company and its shareholders. Accordingly, the Company is investigating various business opportunities that ideally will increase the Company's positive cash flow.

RELATED PARTY TRANSACTIONS

During the period ended July 31, 2011, the Company incurred $6,000 in consulting fees from a company with common directors. At July 31, 2011, the Company owes this company $6,000 for fees which have been included in accounts payable. On July 15, 2011, the Company entered into a debt settlement for settlement of the $6,000 debt by the issuance of 6,000,000 common shares. On August 10, 2011, the Company issued the 6,000,000 common shares as full settlement of the debt.

The Arrangement Agreement provided for the transfer of Orca's interest in and to the Wind Assets to OWP, as a wholly-owned subsidiary, and the immediate distribution of a controlling interest in the common shares of OWP to the Orca shareholders. Given that there was no substantive change in the beneficial ownership of the Wind Assets at the time they were assigned to OWP, the transfer will be recorded using historical carrying values in the account of Orca which had been written down to $1.

RISK FACTORS

In evaluating an investment in OWP, in addition to other information contained in this Interim MD&A, investors should consider the following risk factors associated with OWP. These risk factors are not a definitive list of all risk factors associated with OWP and its business.

Competition - Significant and increasing competition exists for wind power generation businesses. There are many companies that compete for electricity purchase agreements and may be able to offer better pricing than OWP. Currently BC Hydro and Power Authority has the monopoly on purchasing power from independent power producers in British Columbia. There can be no guarantee that OWP will enter into electricity purchase agreements.

It is the strategy of OWP to obtain and develop new wind power generation assets. The existence of competition could adversely affect OWP's ability to obtain and develop these assets and could have a potential impact upon its revenues and ability to meet its debt obligations.

Conflicts of Interest - Certain directors and officers of OWP are, and may continue to be, involved in acquiring assets through their direct and indirect participation in corporations, partnerships or joint ventures which are potential competitors of OWP. Situations may arise in connection with potential acquisitions or investments where the other interests of these directors and officers may conflict with the interests of OWP. The directors of OWP are required by law, however, to act honestly and in good faith with a view to the best interests of OWP and their shareholders and to disclose any personal interest which they may have in any material transaction which is proposed to be entered into with OWP and to abstain from voting as a director for the approval of any such transaction.

Dependency on a Small Number of Management Personnel - OWP is dependent on a very small number of key personnel, the loss of any of whom could have an adverse effect on OWP and its business operations. OWP also needs to retain qualified technical and sales personnel.

Development Costs - OWP may experience losses due to higher prices of labour and consulting fees and costs of materials. OWP will closely monitor the costs of services and materials and look for long-term commitments for those prices whenever possible. Costs of research, development, supplies and marketing have fluctuated over the past several years, OWP intend to pass such additional costs to buyers through higher pricing. Any significant increase that OWP cannot pass on to buyers may have a negative material impact on OWP and its business operations.

General and Industry Risks - In the normal course of business, OWP will be subject to the risks and uncertainties common to the industry for wind power generation, which highly depends on governmental policies. These risks include the supply and demand for green energy, electricity prices, aboriginal land claims, changes of climate, global warming, intermittent nature of wind, environmental standards, infrastructure lines transmitting electricity, subsidies or lack thereof and competition from other suppliers of electricity. Due to the recent economic climate, OWP will also be impacted by the global credit crisis which creates additional credit liquidity risks to manage for the future.

The Wind Assets are subject to varying degrees of risk. These risks may include: (i) changes in general economic conditions such as the availability and cost of financing capital; (ii) changes in local conditions, including oversupply or reduction in demand for wind energy in a particular geographical area; (iii) changes to government regulations and (iv) competition from others. In addition, there is no guarantee that OWP will be successful in developing the Wind Assets or enter into electricity purchase agreements.

No History of Earnings or Dividends - OWP has no history of earnings, and there is no assurance that the Wind Assets will generate earnings, operate profitably or provide a return on investment in the future. OWP has no plans to pay dividends for the foreseeable future.

Potential Profitability Depends Upon Factors Beyond the Control of OWP - The potential profitability of the Wind Assets or any other assets that may be acquired by OWP is dependent upon many factors beyond OWP's control. For instance, prices are subject to market conditions and availability of credit and response to changes in domestic, international, political, social and economic environments. Profitability also depends on the costs of operations, including costs of labour, equipment, electricity, environmental compliance or other production inputs. Such costs will fluctuate in ways OWP cannot predict and are beyond OWP's control, and such fluctuations will impact on profitability and may eliminate profitability altogether. Additionally, events which cause worldwide economic uncertainty may make fundraising for development difficult. These changes and events may materially affect the financial performance of OWP.

Regulations, Permits, and Compliance - the current or future operations of OWP, including development activities, require permits and approvals from local governmental authorities as well as market research and analysis. There can be no assurance that any or all permits and approvals for research, OWP may require for the Wind Assets or other projects which OWP may undertake will be given.

In particular, the current or future operations of OWP, including development activities, require permits and approvals from provincial, federal, municipal governmental authorities and approval of the First Nations. There can be no assurance that any or all permits and approvals which OWP may require for the construction and development of the power generation assets or other projects which OWP may undertake will be given.

Securities of OWP and Dilution - OWP plans to focus on the development of the Wind Assets as well as other power assets it may acquire from time to time, and will use its working capital to carry out such activities. However, OWP will require significant additional funds to further such activities. To obtain such funds, OWP may sell additional securities including, but not limited to, OWP Shares or some form of convertible security, the effect of which would result in substantial dilution of the equity interests of OWP shareholders.

There is no assurance that additional funding will be available to OWP to develop the Wind Assets and to acquire additional power assets. There is no assurance that OWP will be able to obtain adequate financing in the future or that the terms of such financing will be favourable. Failure to obtain such additional financing could result in the delay or indefinite postponement of further development of the Wind Assets or any other assets that OWP may acquire.

Supply and Demand - OWP's performance would be affected by the supply and demand for green energy in British Columbia and in the US. Key drivers of demand include government policies and plans with respect to the acquisition of green energy from independent power producers. The potential for reduced sales revenue exists in the event that demand diminishes or supply becomes over abundant thereby making wind power projects uneconomical.

ADDITIONAL INFORMATION

Additional information pertaining to the Company is available on the SEDAR website at www.sedar.com.