



2000-1177 West Hastings Street  
Vancouver, British Columbia V6E 2K3

**FILED ON SEDAR**

April 5, 2012

**British Columbia Securities Commission**

701 West Georgia Street  
P.O. Box 10142, Pacific Centre  
Vancouver, B.C. V7Y 1L2

Dear Sirs/Mesdames:

**Re: Gorilla Resources Corp. (the "Company")**  
**Correction of Sedar Filing**

Please note that we are re-filing the interim Financial Statements for the six month period ended January 31, 2012 as we inadvertently missed including a statement of compliance with IAS 34. This statement is now included on page 7 of the Financial Statements.

Yours truly,

**GORILLA RESOURCES CORP.**

*Signed: "Scott Sheldon"*

**Scott Sheldon**  
**President and Chief Executive Officer**