

# LANCASTER & DAVID

CHARTERED ACCOUNTANTS

June 22, 2012

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian National Stock Exchange

Dear Sirs:

**RE: Winston Resources Inc. (formerly "Gorilla Resources Corp.") (the "Company")**

As required by National Policy 51-102 of the Canadian Securities Administrators, we have reviewed the information contained in the Notice of Change of Auditors for the referenced Company (the "Notice") and, based on our knowledge of such information at this time, we do not disagree with the information contained in such notice.

Our understanding is that the Notice will read as follows:

"The Company has changed its auditors from Lancaster & David, Chartered Accountants, of Suite 510, 701 West Georgia St., P.O. Box 10133, Pacific Centre, Vancouver, B.C. V7Y 1C6 (the "Former Auditors"), to parker-simone LLP, Chartered Accountants, of 129 Lakeshore Rd E, Mississauga, ON L5G 1E5 (the "Successor Auditors"), effective as of June 22, 2012.

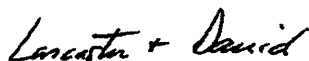
The Company's Former Auditors resigned at the request of the Company and the appointment of the Successor Auditors have been considered and approved by the Company's Audit Committee and Board of Directors.

There were no reservations nor any modified opinions expressed in the Former Auditors' reports on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation.

In the opinion of the Company's Audit Committee and Board of Directors, there are no reportable events between the Company and the Former Auditors."

We understand that notice of such change will be mailed to all shareholders of the Company with the proxy materials sent in respect of the Company's next annual meeting of Shareholders.

Yours very truly,



**LANCASTER & DAVID,**  
Chartered Accountants

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