

**parker simone LLP**

Chartered Accountants  
129 Lakeshore Road East  
Suite 201 Mississauga Ontario  
L5G 1E5  
T 905 271.7977  
F 905 271.7677

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

July 5, 2012

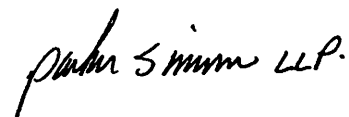
Dear Sirs/Mesdames:

***Re: Change of Auditor of Winston Resources Inc. (formerly Gorilla Resources Inc.)  
(the "Company")***

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of Change of Auditors (the "Notice") dated June 22, 2012 in respect of the above captioned change of auditors has been delivered to us. We have reviewed the Notice and, based on our knowledge at this time, we hereby notify the Commissions that:

1. We agree with the statement that Lancaster & David, Chartered Accountants, (the "Predecessor Auditor") were asked to resign effective June 22, 2012.
2. We agree with the statement that the resignation of the Predecessor Auditor and the recommendation to appoint parker simone LLP (the "Successor Auditor") as the auditor of the Company was considered and approved by the Board of Directors of the Company.
3. We agree with the statement that the Predecessor Auditor did not issued any reservations or modified opinions on the financial statements of the Company relating to the period commencing at the beginning of the Company's two most recently completed financial years preceding the date of this Notice.
4. We have no basis to agree or disagree with the statement that there have been no disagreements or unresolved issues as defined by National Instrument 51-102 between the Company and the Predecessor Auditor.
5. We agree with the statement that there have been no consultations as defined by National Instrument 51-102 with the Successor Auditor.

Yours very truly,



Licensed Public Accountants