ORCA WIND POWER CORP.

NOTICE OF MEETING AND

MANAGEMENT INFORMATION CIRCULAR

FOR A

SPECIAL MEETING OF SHAREHOLDERS OF

ORCA WIND POWER CORP.

IN RESPECT OF

AN ARRANGEMENT AMONG

ORCA WIND POWER CORP., NU2U RESOURCES CORP.,

AND THE SHAREHOLDERS OF ORCA WIND POWER CORP.

AND

AN AMALGAMATION BETWEEN

ORCA WIND POWER CORP. AND GORILLA RESOURCES CORP.

AUGUST 24, 2011

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NOTICE OF SPECIAL MEETING OF
SHAREHOLDERS OF ORCA WIND POWER CORP.

NOTICE IS HEREBY GIVEN that a special meeting (the "**Meeting**") of the shareholders of ORCA WIND POWER CORP. ("**OWP**") will be held at the offices of Computershare Investor Services Inc., 510 Burrard Street, 3rd Floor, Vancouver, B.C. on the 23rd day of September, 2011 at 11:00 a.m. for the following purposes:

1. To receive the audited consolidated financial statements of OWP and Gorilla from the date of incorporation to July 31, 2011, together with the auditor's report thereon.
2. To consider and, if thought fit, pass, with or without variation, a special resolution (the "**Arrangement Resolution**") approving an arrangement and plan of arrangement (the "**Arrangement**"), to occur under Division 5 of Part 9 of the *Business Corporations Act* (British Columbia) (the "**BCBCA**"), the text of which is set forth in the accompanying information circular dated August 24, 2011 (the "**Circular**").
3. To consider and, if thought fit, pass, with or without variation, a special resolution (the "**Amalgamation Resolution**") approving an amalgamation (the "**Amalgamation**") of OWP and Gorilla Resources Corp. ("**Gorilla**") to form Gorilla Resources Corp. ("**New Gorilla**"), under Division 3 of Part 9 of the BCBCA, the text of which is set forth in the Circular.
4. To transact such other business as may properly be brought before the Meeting.

Information relating to the matters to be brought before the Meeting is set forth in the Circular accompanying this Notice of Meeting.

AND TAKE NOTICE that OWP Shareholders who validly dissent from the Plan of Arrangement and/or Amalgamation will be entitled to be paid the fair value of their common shares subject to strict compliance with the provisions of sections 237 to 247 of the BCBCA. The dissent rights are described in the Circular. Failure to comply strictly with the requirements set forth in sections 237 to 247 of the BCBCA may result in the loss of any right of dissent.

The Circular provides additional information relating to the matters to be dealt with at the Meeting and is deemed to form part of this Notice. Also accompanying the Notice and the Circular is a form of proxy for use at the Meeting. Any adjourned meeting resulting from an adjournment of the Meeting will be held at a time and place to be specified at the Meeting. Only OWP Shareholders of record at the close of business on August 19, 2011, will be entitled to receive notice of and vote at the Meeting.

Registered OWP Shareholders unable to attend the Meeting are requested to date, sign and return the enclosed form of proxy and deliver it in accordance with the instructions set out in the proxy and in the Circular. If you are a non-registered OWP Shareholder and receive the materials through your broker or through another intermediary, please complete and return the materials in accordance with the instructions provided to you by your broker or the other intermediary. Failure to do so may result in your shares of OWP not being voted at the Meeting.

Dated at Vancouver, British Columbia, this 24th day of August, 2011.

BY ORDER OF THE BOARD OF DIRECTORS

Signed "Thomas Bell"
Thomas Bell
President

MANAGEMENT INFORMATION CIRCULAR

INTRODUCTION

This Circular is furnished in connection with the solicitation of proxies by management of ORCA WIND POWER CORP. for use at a special meeting of OWP Shareholders (the "Meeting") to be held on September 23, 2011, at the time and place and for the purposes set forth in the accompanying Notices of Meeting.

This Circular describes the matters that need to be dealt with in the Meeting.

Unless the context otherwise requires, capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Glossary of Terms in this Circular.

In considering whether to vote for the approval of the Amalgamation, OWP Shareholders should be aware that there are various risks, including those described in the Section entitled "Risk Factors" in this Circular. OWP Shareholders should carefully consider these risk factors, together with other information included in this Circular, before deciding whether to approve the Amalgamation.

INFORMATION CONTAINED IN THIS CIRCULAR

The information contained in this Circular is given as of August 24, 2011, unless otherwise noted.

No person has been authorized to give any information or to make any representation in connection with the Amalgamation and other matters described herein other than those contained in this Circular and, if given or made, any such information or representation should be considered not to have been authorized by OWP.

This Circular does not constitute the solicitation of an offer to purchase any securities or the solicitation of a proxy by any person in any jurisdiction in which such solicitation is not authorized or in which the person making such solicitation is not qualified to do so or to any person to whom it is unlawful to make such solicitation.

Information contained in this Circular should not be construed as legal, tax or financial advice and OWP Shareholders and Gorilla Shareholders are urged to consult their own professional advisers in connection therewith.

Descriptions in the body of this Circular of the terms of the Amalgamation Agreement are merely a summary of the terms of this document. OWP Shareholders and Gorilla Shareholders should refer to the full texts of the Amalgamation Agreement and Plan of Arrangement and Arrangement Agreement for complete details. The full text of the Amalgamation Agreement is attached to this Circular as Schedule "B". The full text of the Plan of Arrangement and Arrangement Agreement is attached to this Circular as Schedule "A".

INFORMATION CONCERNING FORWARD-LOOKING STATEMENTS

Except for statements of historical fact contained herein, the information presented in this Circular constitutes "forward-looking statements" or "information" (collectively "statements"). These statements relate to analyses and other information that are based on forecasts of future results, estimates of amounts not yet determinable and assumptions of management.

In some cases, forward-looking statements can be identified by terminology such as "anticipate", "believe", "continue", "estimate", "expect", "forecast", "intend", "likely", "may", "outlook", "plan", "potential", "predict", "should", "will", or the negative of these terms or other comparable terminology. Although management believes that the anticipated future results, performance or achievements expressed or implied by the forward-looking statements and information are based upon reasonable assumptions and expectations, the reader should not place undue reliance on forward-looking statements and information because they involve assumptions, known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of OWP or Gorilla to differ materially from anticipated future results, performance or achievements expressed or implied by such forward-looking statements and information. Factors that could cause actual results to differ materially from those set forth in the forward-looking statements and information include, but are not limited, risks related to our limited operating history and history of no earnings; competition from other companies; dependence on key personnel; general and local economic conditions; availability of equity and debt financing; interest rates;

changes to government regulations; regulatory and environmental compliance; and other risk factors described from time to time in the documents filed by us with applicable securities regulators, including in this Circular under the heading "Risk Factors".

Forward-looking statements are made based on management's beliefs, estimates and opinions on the date the statements are made and OWP or Gorilla undertake no obligation to update any forward-looking statement if these beliefs, estimates and opinions or other circumstances should change, except as may be required by applicable law.

GLOSSARY OF TERMS

The following is a glossary of general terms and abbreviations used in this Circular:

"**Affiliate**" with respect to another company is when one of them is a subsidiary of the other or each of them is controlled by the same person;

"**Amalgamation**" means the amalgamation between Orca Wind Power Corp. and Gorilla Resources Corp. to form New Gorilla as contemplated by the Amalgamation Agreement;

"**Amalgamation Agreement**" means the agreement dated August 24, 2011 and attached as Schedule "B" to this Circular, and any amendments and variations thereto;

"**Amalgamation Resolution**" means the special resolution to be considered by the OWP Shareholders to approve the Amalgamation, the full text of which is set out on page 47 of this Circular;

"**Arrangement**" means the arrangement under the Arrangement Provisions pursuant to which OWP proposes to reorganize its business and assets, and which is set out in detail in the Plan of Arrangement;

"Arrangement Agreement" means the agreement dated effective August 24, 2011 between OWP and NU2U, a copy of which is attached as Schedule "A" to this Circular, and any amendments and variations thereto;

"**Arrangement Provisions**" means Part 9, Division 5 of the BCBCA;

"**Arrangement Resolution**" means the special resolution to be considered by the OWP Shareholders to approve the Arrangement, the full text of which is set out on page 47 of this Circular;

"**Associate**" means (a) an issuer of which the Person beneficially owns or controls, directly or indirectly, voting securities entitling him to more than 10 percent of the voting rights attached to outstanding securities of the issuer; (b) any partner of the Person; (c) any trust or estate in which the Person has a substantial beneficial interest or in respect of which the Person serves as trustee or in a similar capacity; and (d) in the case of a Person who is an individual, that Person's spouse or child or any relative of that Person or of his spouse who has the same residence as that Person;

"**BCBCA**" means the *Business Corporations Act* (British Columbia);

"**Beneficial Shareholder**" means an OWP or Gorilla Shareholder who is not a Registered Shareholder;

"**Board**" means the board of directors of OWP;

"**CEO**" means an individual who acted as chief executive officer of the company, or acted in a similar capacity, for any part of the most recently completed financial year;

"**CFO**" means an individual who acted as chief financial officer of the company, or acted in a similar capacity, for any part of the most recently completed financial year;

"**Change of Control**" has the meaning described in Policy 8 of the Canadian National Stock Exchange;

"**Circular**" means this management information circular;

"**Computershare**" means Computershare Investor Services Inc.;

"**Control Person**" means any Person that holds or is one of a combination of Persons that holds a sufficient number of any of the securities of an issuer so as to affect materially the control of that issuer, or that holds more than 20% of the outstanding voting securities of an issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the issuer;

"**Conversion Factor**" means the number arrived at by dividing the number of issued OWP Shares as of the close of business on the Share Distribution Record Date by 23,849,615;

"**Court**" means the Supreme Court of British Columbia;

"**Dissenting Shareholder**" means an OWP Shareholder who validly exercises rights of dissent with respect to the Amalgamation and who will be entitled to be paid fair value for his, her or its OWP Shares;

"**Dissenting Shares**" means the OWP Shares in respect of which Dissenting Shareholders have exercised a right of dissent;

"**Effective Date**" means the date of registration or filing indicated on the Certificate of Amalgamation of New Gorilla received from the Registrar;

"**Exchange**" means the Canadian National Stock Exchange;

"**Final Order**" means the final order of the Court to be obtained on or about September 30, 2011 in accordance with the Notice of Hearing;

"**Gorilla**" means Gorilla Resources Corp.;

"**Gorilla Private Placement**" means the proposed private placement to be completed by Gorilla prior to effecting the Arrangement of up to 1,000,000 common shares in the capital of Gorilla to be issued at a price of $0.10 per share for gross proceeds of up to $100,000;

"**Gorilla Shareholder**" means the holder of Gorilla Shares;

"**Gorilla Shares**" means the issued and outstanding common shares of Gorilla as presently constituted;

"**Insider**" if used in relation to an issuer, has the meaning set forth in the *Securities Act* (British Columbia), which means:

(a) a director of senior officer of the issuer;
(b) a director or senior officer of the company that is an insider or subsidiary of the issuer;
(c) a Person that that beneficially owns or controls, directly or indirectly, voting share carrying more than 10% of the voting rights attached to all outstanding voting shares of the issuer; or
(d) the issuer itself if it holds any of its own securities;

"**Interim Order**" means the interim order of the Court granted on August 25, 2011 and attached as Schedule "E" to this Circular;

"**Intermediaries**" refers to brokers, investment firms, clearing houses and similar entities that own securities on behalf of Beneficial Shareholders;

"**Meeting**" means the special meeting of OWP Shareholders to be held at the date, time and place set out in the "Notice of Special Meeting of Shareholders of Orca Wind Power Corp." on page i of this Circular;

"**Mining Claims**" means the 110 mining claims located on the Property;

"**NEO**" or "**named executive officer**" means each of the following individuals:

(a) a CEO,
(b) a CFO,
(c) each of the three most highly compensated executive officers, or the three most highly compensated individuals acting in a similar capacity, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than $150,000, for that financial year, and
(d) each individual who would be a NEO under paragraph (c) but for the fact that the individual was neither an executive officer of the company, nor acting in a similar capacity, at the end of that financial year;

"**New Gorilla**" means the resulting company following the Amalgamation, as described in this Circular, after all accompanying changes have been made and required approvals received;

"**NI 43-101**" means National Instrument 43-101 – *Standards of Disclosure for Mineral Projects,* as amended from time to time;

"**NI 51-102**" means National Instrument 51-102 – *Continuous Disclosure Obligations,* as amended from time to time;

"**Non-arm's Length Party**" means in relation to a company, a promoter, officer, director, other Insider or Control Person of that company (including an issuer) and any Associate or Affiliate of any of such Persons. In relation to an individual, Non-arm's Length Party means any Associate of the individual or any company of which the individual is a promoter, officer, director, insider or Control Person;

"**Notice of Hearing**" means the Notice of Hearing attached as Schedule "F" to this Circular;

"**NU2U**" means NU2U Resources Corp., the resulting company following the Arrangement, as described in this Circular, after all accompanying changes have been made and required approvals received;

"**Option Agreement**" means the Option Agreement dated June 6, 2011 entered into by Gorilla with the Optionor to acquire a 100% interest in 110 mining claims located in the Whitehorse, Yukon Territory mining district;

"**Optionor**" means Messrs. Roger Hulstein and Farrell Anderson, collectively;

"**Orca**" means Orca Power Corp.;

"**OWP**" means Orca Wind Power Corp.;

"**OWP Shareholder**" means the holder of OWP Shares;

"**OWP Shares**" means the issued and outstanding common shares of OWP as presently constituted;

"**OWP Preferred Shares**" means the OWP preferred shares without par value which will be created and issued pursuant to §3.1(b)(iii) and §3.1(c) of the Plan of Arrangement;

"**Person**" means a company or an individual;

"**Plan of Arrangement**" means the plan of arrangement attached as Schedule A to the Arrangement Agreement, and any amendments or variations thereto;

"**Property**" means the property containing the mining claims that are the subject of the Option Agreement;

"**Proxy**" means the forms of proxy accompanying this Circular;

"**Record Date**" means August 19, 2011;

"**Registered Shareholder**" means a registered holder of OWP Shares as recorded in the shareholder register of OWP;

"**Registrar**" means the British Columbia Registrar of Companies;

"**Related Person**" means an Insider;

"**SEC**" means the United States Securities and Exchange Commission;

"**Share Distribution Record Date**" means the close of business on September 29, 2011 or such other day as agreed to by OWP and NU2U, which date establishes the OWP Shareholders who will be entitled to receive NU2U Shares pursuant to the Plan of Arrangement;

"**Unaudited Interim Financial Statements**" means the unaudited interim financial statements of OWP as at April 30, 2011;

"**U.S. Exchange Act**" means the United States *Securities Exchange Act of 1934*, as may be revised or amended from time to time;

"**U.S. Securities Act**" means the United States *Securities Act of 1933*, as may be revised or amended from time to time;

"**Wels Technical Report**" means the NI 43-101 compliant technical report attached as Schedule "G" to this Circular;

"**Wind Assets**" means 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-power development company, all of which have been written down to $1 on Orca's financial statements.

RISK FACTORS PERTAINING TO THE AMALGAMATION

Summary of Risk Factors

An investment in New Gorilla shares is speculative due to Gorilla's limited operating history and certain other factors. OWP Shareholders should carefully consider all of the information disclosed in this Circular prior to voting on the matters being put before them at the Meeting. OWP Shareholders should carefully consider that Gorilla and OWP may not realize the anticipated benefits of the Amalgamation.

Investments in small and new businesses involve a high degree of risk and investors should not invest any funds in OWP, Gorilla or New Gorilla unless they can afford to lose their entire investment. Investors should consult with their professional advisers to assess an investment in New Gorilla shares.

There are risk factors associated with the Amalgamation including: (i) market reaction to the Amalgamation such that the future trading prices of securities of New Gorilla, if listed, cannot be predicted; (ii) the transactions may give rise to adverse tax consequences for OWP Shareholders; each shareholder is urged to consult his or her own tax advisor; (iii) it is uncertain whether the Amalgamation will have a positive impact on the entities involved in the transactions; and (iv) there is no assurance that required regulatory approvals will be received or that the New Gorilla shares will be listed on a stock exchange.

Risk Factors Applicable to OWP and Gorilla

Additional Funding Requirements

Both Gorilla and OWP are reliant upon additional equity financing in order to continue their businesses and operations, as both companies at present are in the development stage. OWP derives no income and Gorilla is currently following accounting standards for a development stage company reflecting its business plan stage and derives very limited income from its activities. There is no guarantee that future sources of funding will be available to either OWP or Gorilla. If the companies are not able to raise additional equity funding in the future they will be unable to carry out their businesses in the future.

Market for Securities

The securities of Gorilla and of OWP are not currently listed on a stock exchange. The intention is for New Gorilla to apply for a listing of its shares on the Exchange, but there can be no assurance that such New Gorilla's listing application will be approved, and even if New Gorilla lists on the Exchange, there can be no assurance that an active market for the securities of New Gorilla will develop and be maintained. The market price of the securities of New Gorilla may be subject to significant fluctuations. Such factors as government regulations, interest rates, fluctuations in the prices of the securities of similar companies or competitors of New Gorilla, as well as general market fluctuations, may have a significant impact on the market price of its securities. From time to time, stock exchanges have experienced extreme fluctuations in price and volume, which were in no way related to the operating results of specific companies.

Conflicts of Interest

Some of the directors, officers, promoters and other members of the management of Gorilla and OWP may, in the future, act as directors, officers, promoters and members of management of other companies and a conflict may arise between their duties as directors, officers, promoters or members of the management of Gorilla or OWP, as applicable, and their duties as directors, officers, promoters or members of the management of those other companies.

There is no guarantee that, while performing their duties with respect to Gorilla, OWP, or New Gorilla, as applicable, the directors, officers and promoters will not find themselves in situations that may give rise to conflicts of interest. There is no guarantee that such conflicts will be resolved in a manner favourable to Gorilla, OWP, or New Gorilla, as applicable.

The directors and officers of Gorilla and OWP are aware of existing legislation providing for directors' liability with respect to favourable business opportunities for the applicable company and requiring directors and officers to disclose any conflicts of interest, as well as the fact that Gorilla and OWP will avail themselves of the aforesaid legislation with respect to any conflicts of interest involving their directors and officers or with respect to such directors' and officers' failure to fulfill their duties. All conflicts of interest must be disclosed by the directors and

officers in accordance with the provisions of the relevant corporate legislation, and such directors and officers must use their best efforts in accordance with their legal obligations.

Risk Factors Applicable to OWP

Risks Related to OWP as a Going Concern

OWP has minimal capital resources presently available to meet its obligations and at July 31, 2011 had a working capital deficiency of $5,999. This raises doubt about OWP's ability to continue as a going concern which is dependent upon its ability to obtain and maintain an appropriate level of financing on a timely basis and to achieve sufficient cash flows to cover obligations and expenses. The outcome of these matters cannot be predicted. Failure to obtain and maintain financing on acceptable terms on a timely basis means that OWP will not be able to continue as a going concern.

Financing Risks

Additional funding will be required to enable the company to become an active company again and to continue operations. The only source of future funds presently available to the company is the sale of equity capital or debt instruments. There is no assurance that any such funds will be available for operations. Failure to obtain additional financing on a timely basis could cause OWP to cease operations entirely.

Risk Factors Applicable to Gorilla

As resource exploration is a speculative business, which is characterized by a number of significant risks including, among other things, unprofitable efforts resulting from the failure to discover mineral deposits. The marketability of minerals acquired or discovered by Gorilla may be affected by numerous factors which are beyond its control and which cannot be accurately predicted, such as market fluctuations, the proximity and capacity of milling facilities, mineral markets and processing equipment, and such other factors as government regulations, including regulations relating to royalties, allowable production, importing and exporting of minerals, and environmental protection, the combination of which factors may result in Gorilla not receiving an adequate return of investment capital.

To date, Gorilla has not undertaken any exploration activities and its mineral claims are currently at the exploration stage and are without a known body of commercial ore. As such, consider carefully that Gorilla's exploration of its properties involves significant risks.

Lack of Operating History

Mineral exploration involves a high degree of risk and few properties which are explored are ultimately developed into producing mines. There is no assurance that any mineral exploration activities Gorilla undertakes will result in any discoveries of commercial bodies of mineralization. The long-term profitability of Gorilla's operations will be in part directly related to the cost and success of its exploration programs, which may be affected by a number of factors.

Substantial expenditures are required to establish reserves through drilling, metallurgical processes to extract the metal from the ore and, in the case of new properties, to build the mining and processing facilities and infrastructure at any site chosen for mining. Although substantial benefits may be derived from the discovery of a major mineralized deposit, no assurance can be given that minerals will be discovered in sufficient quantities and grades to justify commercial operations or that the funds required for further expansion can be obtained on a timely basis. Gorilla has not started commercial exploration of its mineral claims. Mineral projects can also be affected by such factors as environmental permitting regulations and requirements, weather, environmental factors and unforeseen technical difficulties, as well as unusual or unexpected geological formations and work interruptions. In addition, the grade of ore ultimately mined may differ from that indicated by drilling results.

Lack of Cash Flow and Non-Availability of Additional Funds

Gorilla has no properties in the production stage and as a result, Gorilla has no source of operating cash flow. Gorilla has limited financial resources and there is no assurance that if additional funding were needed, that it would be available to Gorilla on terms and conditions acceptable to it. Failure to obtain such additional financing could result in delay or indefinite postponement of commencing exploration on the Property and the possible, partial or total loss of Gorilla's interest in the Property.

The exploration of any ore deposits found on Gorilla's properties depends upon Gorilla's ability to obtain financing through debt financing, equity financing or other means. There is no assurance that Gorilla will be successful in obtaining the required financing. Failure to obtain additional financing on a timely basis could cause Gorilla to forfeit all or parts of its interests in the Property and any other properties it may acquire in the future, and reduce or terminate its operations.

Gorilla has not commenced exploration or commercial production on the Property and Gorilla has no history of earnings or cash flow from its operations. As a result there can be no assurance that it will be able to develop any of its properties profitably or that its activities will generate positive cash flow. Gorilla has not declared or paid dividends on its common shares since incorporation and does not anticipate doing so in the foreseeable future. The only present source of funds available to Gorilla is from the sale of its common shares. Even if the results of exploration are encouraging, Gorilla may not have sufficient funds to conduct sufficient exploration activities that may be necessary to determine whether or not a commercially mineable deposit exists on any property. While Gorilla may eventually generate additional working capital through the operation, sale or possible joint venture expansion of its properties, there is no assurance that any such funds will be available for operations.

Operating Hazards and Risks

Mineral exploration involves many risks, which even a combination of experience, knowledge and careful evaluation may not be able to overcome. Activities in which Gorilla has a direct or indirect interest will be subject to all the hazards and risks normally incidental to exploration of metals, such as unusual or unexpected formations, cave-ins, pollution, all of which could result in work stoppages, damage to property, and possible environmental damage.

Competition in the Mining Industry

The mineral resources industry is intensely competitive and Gorilla competes with many companies that have greater financial resources and technical facilities than itself. Significant competition exists for the limited number of mineral acquisition opportunities available in Gorilla's sphere of operations. As a result of this competition, Gorilla's ability to acquire additional attractive mining properties on terms it considers acceptable may be adversely affected.

Fluctuation of Mineral Prices

The mining industry in general is intensely competitive and there is no assurance that, even if commercial quantities of mineral resources are developed, a profitable market will exist for the sale of same. Factors beyond the control of Gorilla may affect the marketability of any minerals discovered. There is no assurance that commodity prices will remain at current levels; significant price movements over short periods of time may be affected by numerous factors beyond Gorilla's control, including international economic and political trends, expectations of inflation, currency exchange fluctuations (specifically, the U.S. dollar relative to other currencies), interest rates and global or regional consumption patterns, and speculative activities. The effect of these factors on the price of minerals and therefore the economic viability of any of Gorilla's exploration projects cannot accurately be predicted. As Gorilla plans to be in the exploration stage in the near future, the above factors have had no material impact on operations or income to date, but may impact future operations.

Environmental Regulations, Permits, and Licenses

Gorilla's operations may be subject to environmental regulations promulgated by government agencies from time to time. Environmental legislation provides for restrictions and prohibitions on spills, releases or emissions of various substances produced in association with certain mining industry operations, such as seepage from tailings disposal areas, which would result in environmental pollution. A breach of such legislation may result in imposition of fines and penalties. In addition, certain types of operations require the submission and approval of environmental impact assessments. Environmental legislation is evolving in a manner which means stricter standards are being developed and the enforcement of fines and penalties for non-compliance are more stringent. Environmental assessments of proposed projects carry a heightened degree of responsibility for companies, directors, officers and employees. The cost of compliance with changes in governmental regulations has a potential to reduce the profitability of operations. Gorilla intends to fully comply with all environmental regulations.

Securities are Speculative

The purchase of Gorilla's shares is highly speculative. You should buy them only if you are able to bear the risk of the entire loss of your investment and have no need for immediate liquidity in your investment. An investment in Gorilla should not constitute a major portion of your portfolio. You should consult your own independent advisors as to the tax, business and legal considerations regarding an investment in Gorilla securities.

No Market for the Securities

Because there is no market for Gorilla's securities, you may not be able to sell your securities and may not be able to recover your investment, unless Gorilla is able to complete the Amalgamation or a subsequent public offering.

Dilution

Since Gorilla has not generated any revenues to date, it may not have sufficient financial resources to undertake all of its planned mineral property acquisition and exploration activities. To the extent that operations are financed primarily through the sale of securities such as common shares, existing shareholders will suffer from dilution of their shareholdings.

Compliance with Applicable Laws and Regulations

The current or future operations of Gorilla, including exploration and development activities and the commencement of production on its properties, require permits from various, federal, provincial or territorial and local governmental authorities and such operations are and will be governed by laws and regulations governing prospecting, development, mining, production, exports, taxes, labour standards, occupational health, waste disposal, toxic substances, land use, environmental protection, mine safety, and other matters.

Such operations and exploration activities are also subject to substantial regulation under these laws by governmental agencies and may require that Gorilla obtain permits from various governmental agencies. There can be no assurance, however, that all permits which Gorilla may require for its operations and exploration activities will be obtainable on reasonable terms or on a timely basis or such laws and regulations would not have an adverse effect on any mining project which Gorilla might undertake.

Failure to comply with applicable laws, regulations, and permitting requirements may result in enforcement actions thereunder, including orders issued by regulatory or judicial authorities causing operations to cease or be curtailed, and may include corrective measures requiring capital expenditures, installation of additional equipment, or remedial actions. Parties engaged in mining operations may be required to compensate those suffering loss or damage by reason of mining activities and may have civil or criminal fines or penalties imposed for violations of applicable laws or regulations and, in particular, environmental laws.

Amendments to current laws, regulations and permits governing operations and activities of mining companies, or more stringent implementation thereof, could have a material adverse impact on Gorilla and cause increases in capital expenditures or production costs or reduction in levels of production at producing properties or require abandonment or delays in development of new mining properties.

To the best of Gorilla's knowledge, it is operating in compliance with all applicable rules and regulations.

Conflicts of Interest

In the event that any directors or executive officers of Gorilla are or become directors or executive officers of other mineral resource companies, and, to the extent that such other companies may participate in ventures in which Gorilla may participate, the directors of Gorilla may have a conflict of interest in negotiating and concluding terms respecting the extent of such participation. In the event that such a conflict of interest arises at a meeting of the directors of Gorilla, a director who has such a conflict will abstain from voting for or against the approval of such participation or such terms.

From time to time several companies may participate in the acquisition, exploration and development of natural resource properties thereby allowing for their participating in larger programs, permitting involvement in a greater number of programs and reducing financial exposure in respect of any one program. It may also occur that a particular company will assign all or a portion of its interest in a particular program to another of these companies due to the financial position of the company making the assignment. In accordance with the laws of the Province of British Columbia, the directors of Gorilla are required to act honestly, in good faith, and in the best interest of

Gorilla, and any directors with a conflict of interest are required to abstain from voting on such matters. Gorilla's directors will abstain from voting in the event of a conflict. In determining whether Gorilla will participate in a particular program and the interest therein to be acquired by it, the directors will primarily consider the potential benefits to Gorilla, the degree of risk to which Gorilla may be exposed and its financial position at that time. Other than abstaining from voting, Gorilla has no other procedures or mechanisms to deal with conflicts of interest. Gorilla is not aware of the existence of any conflict of interest as described herein.

GENERAL PROXY INFORMATION

Solicitation of Proxies

This Circular is furnished in connection with the solicitation of proxies by management of OWP for use at the Meeting, and at any adjournment(s) or postponement(s) thereof.

The solicitation of proxies will be primarily by mail, but proxies may be solicited personally or by telephone by directors or officers of OWP. OWP will bear all costs of this solicitation. OWP has arranged for Intermediaries to forward the meeting materials to its Beneficial Shareholders held of record by those Intermediaries and OWP may reimburse the Intermediaries for their reasonable fees and disbursements in that regard.

Currency

In this Circular, except where otherwise indicated, all dollar amounts are expressed in the lawful currency of Canada.

Record Date

The Record Date, being August 19, 2011, was the date fixed by OWP for determination of persons entitled to receive notice of and to vote at the Meeting. Only OWP Shareholders of record at the close of business on the Record Date who either attend the Meeting personally or complete, sign and deliver a form of proxy in the manner and subject to the provisions described herein will be entitled to vote or to have their shares voted at the Meeting.

Appointment of Proxy Holders

The individual(s) named in the accompanying form of proxy are management's representatives. **If you are an OWP Shareholder entitled to vote at the Meeting, you have the right to appoint a person or company other than the person(s) designated in the Proxy, who need not be an OWP Shareholder, to attend and act for you and on your behalf at the Meeting. You may do so either by inserting the name of that other person in the blank space provided in the Proxy or by completing and delivering another proper proxy and, in either case, delivering the completed Proxy to the office of Computershare Investor Services Inc., Proxy Department, 510 Burrard Street, 3rd Floor, Vancouver, BC, V6C 3B9, not less than 48 hours (excluding Saturdays and holidays) before the time fixed for the Meeting or any adjournment(s) or postponement(s) thereof.**

Voting by Proxy Holder

The person(s) named in the Proxy will vote or withhold from voting the OWP Shares represented thereby in accordance with your instructions on any ballot that may be called for. If you specify a choice with respect to any matter to be acted upon, your OWP Shares will be voted accordingly. The Proxy confers discretionary authority on the person(s) named therein with respect to:

(a) each matter or group of matters identified therein for which a choice is not specified, other than the appointment of an auditor and the election of directors;

(b) any amendment to or variation of any matter identified therein; and

(c) any other matter that properly comes before the Meeting.

As at the date hereof, the Board knows of no such amendments, variations or other matters to come before the Meeting, other than the matters referred to in the Notice of the Meeting. However, if other matters should properly come before the Meeting, the Proxy will be voted on such matters in accordance with the best judgment of the person(s) voting the Proxy.

In respect of a matter for which a choice is not specified in the Proxy, the person(s) named in the Proxy will vote the Gorilla Shares and OWP Shares represented by the Proxy for the approval of such matter.

Registered Shareholders

Registered Shareholders of OWP may wish to vote by Proxy whether or not they are able to attend the Meeting in person. Registered Shareholders of OWP electing to submit a Proxy may do so by completing, dating and signing the enclosed form of Proxy and returning it to OWP's transfer agent, Computershare Investor Services Inc., by mail to Proxy Department, 510 Burrard Street, 3rd Floor, Vancouver, BC V6C 3B9 not less than 48 hours (excluding Saturdays and holidays) before the time fixed for the Meeting or any adjournment(s) or postponement(s) thereof, or in such other manner as may be provided for in the Proxy.

Beneficial Shareholders

The following information is of significant importance to shareholders who do not hold OWP Shares in their own name. Beneficial Shareholders should note that the only Proxies that can be recognized and acted upon at the Meeting are those deposited by Registered Shareholders (those whose names appear on the records of OWP as the registered holders of OWP Shares).

If OWP Shares are listed in an account statement provided to a shareholder by a broker, then in almost all such cases those OWP Shares will not be registered in the shareholder's name on the records of OWP. Such OWP Shares will more likely be registered under the names of the shareholder's broker or an agent of that broker. In the United States, the vast majority of such OWP Shares are registered under the name of Cede & Co. as nominee for The Depository Trust Company (which acts as depositary for many U.S. brokerage firms and custodian banks), and in Canada under the name of CDS & Co. (the registration name for The Canadian Depository for Securities Limited, which acts as nominee for many Canadian brokerage firms).

Intermediaries are required to seek voting instructions from Beneficial Shareholders in advance of the Meeting. Every intermediary has its own mailing procedures and provides its own return instructions to clients.

If you are a Beneficial Shareholder:

There are two kinds of Beneficial Shareholders, those who object to their name being made known to the issuers of securities which they own (called "**OBOs**" for objecting beneficial owners) and those who do not object to the issuers of the securities they own knowing who they are (called "**NOBOs**" for non-objecting beneficial owners).

OWP is taking advantage of those provisions of National Instrument 54-101 – *Communication of Beneficial Owners of Securities* of the Canadian Securities Administrators, which permits it to deliver proxy-related materials directly to its NOBOs and OBOs. As a result, NOBOs can expect to receive a voting instruction form ("**VIF**"). These VIFs are to be completed and returned to Computershare in the envelope provided or by facsimile to the number provided in the VIF. In addition, Computershare will tabulate the results of the VIFs received from NOBOs and OBOs and will provide appropriate instructions at the Meeting with respect to the OWP Shares represented by the VIFs it receives.

This Circular, with related material, is being sent to both Registered and Beneficial Shareholders. If you are a Beneficial Shareholder and OWP or its agent has sent these materials directly to you, your name, address, and information about your OWP Shares have been obtained in accordance with applicable securities regulatory requirements from the Intermediary who holds your OWP Shares on your behalf.

By choosing to send these materials to you directly, OWP (and not the Intermediary holding your OWP Shares on your behalf) has assumed responsibility for (i) delivering these materials to you, and (ii) executing your proper voting instructions. Please return your VIF as specified in your request for voting instructions that you receive.

Beneficial Shareholders who are OBOs should carefully follow the instructions of their Intermediary in order to ensure that their OWP Shares are voted at the Meeting.

The form of proxy that will be supplied to Beneficial Shareholders by the Intermediaries will be similar to the Proxy provided to Registered Shareholders of OWP. However, its purpose is limited to instructing the Intermediary on how to vote on behalf of the Beneficial Shareholder. Most Intermediaries now delegate responsibility for obtaining instructions from clients to Broadridge Financial Solutions, Inc. in the United States and Broadridge Financial Solutions Inc., Canada, in Canada (collectively "**BFS**"). BFS mails a VIF in lieu of a Proxy provided by OWP. The VIF will name the same person(s) as the Proxy to represent Beneficial Shareholders at the Meeting. Beneficial

Shareholders have the right to appoint a person (who need not be a Beneficial Shareholder of OWP), other than the person(s) designated in the VIF, to represent them at the Meeting. To exercise this right, Beneficial Shareholders should insert the name of the desired representative in the blank space provided in the VIF. The completed VIF must then be returned to BFS in the manner specified and in accordance with BFS's instructions. BFS then tabulates the results of all instructions received and provides appropriate instructions respecting the voting of OWP Shares to be represented at the Meeting. **If you receive a VIF from BFS, you cannot use it to vote OWP Shares directly at the Meeting. The VIF must be completed and returned to BFS in accordance with its instructions, well in advance of the Meeting in order to have the OWP Shares voted.**

Although as a Beneficial Shareholder you may not be recognized directly at the Meeting for the purposes of voting OWP Shares registered in the name of your Intermediary, you, or a person designated by you, may attend the Meeting as proxy holder for your Intermediary and vote your OWP Shares in that capacity. If you wish to attend the Meeting and indirectly vote your OWP Shares as proxy holder for your Intermediary, or have a person designated by you to do so, you should enter your own name, or the name of the person you wish to designate, in the blank space on the VIF provided to you and return the same to your Intermediary in accordance with the instructions provided by such Intermediary, well in advance of the Meeting.

Alternatively, you can request in writing that your broker send you a legal proxy which would enable you, or a person designated by you, to attend the Meeting and vote your OWP Shares.

Revocation of Proxies

In addition to revocation in any other manner permitted by law, a Registered Shareholder who has given a proxy may revoke it by:

(a) executing a proxy bearing a later date or by executing a valid notice of revocation, either of the foregoing to be executed by the Registered Shareholder or the Registered Shareholder's authorized attorney in writing, or if the Registered Shareholder is a corporation, under its corporate seal by an officer or attorney duly authorized, and by delivering the Proxy bearing a later date to Computershare or at the registered office of OWP at Suite 1201, 700 West Pender Street, Vancouver, British Columbia V6C 1G8, at any time up to and including the last Business Day that precedes the date of the Meeting, or if the Meeting is adjourned or postponed, the last Business Day that precedes any reconvening thereof, or to the Chairmen of the Meeting on the day of the Meeting or any reconvening thereof, or in any other manner provided by law; or

(b) personally attending the Meeting and voting the Registered Shareholder's OWP Shares.

A revocation of a proxy will not affect a matter on which a vote is taken before the revocation.

INTEREST OF CERTAIN PERSONS OR COMPANIES IN MATTERS TO BE ACTED UPON

No director or executive officer of OWP, or any person who has held such a position since the inception of OWP, nor any Associate or Affiliate of the foregoing persons, has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted on at the Meeting, other than the election of directors, the appointment of the auditor and as may be otherwise set out herein.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Except as otherwise disclosed herein, no informed person of OWP, or any Associate or Affiliate of an informed person, has any material interest, direct or indirect, in any transaction since the commencement of OWP's most recently completed financial year or in any proposed transaction which has materially affected or would materially affect OWP.

VOTING SECURITIES AND PRINCIPAL HOLDERS OF VOTING SECURITIES

Outstanding OWP Shares

OWP is authorized to issue an unlimited number of common shares without par value. As at August 24, 2011, there were 23,849,615 common shares issued and outstanding, each carrying the right to one vote.

Principal Holders of OWP Shares

As of the date of this Circular, to the knowledge of the directors of OWP the following persons own directly or indirectly equity shares carrying more than 10% of the voting rights attached to all equity shares of OWP:

Name	Number of Shares	Percentage Prior to Giving Effect to the Amalgamation [(1)]
Thomas Bell, President, CEO, CFO & Director	3,231,787	13.6%
Patrick Lavin, Director	3,231,787	13.6%
Donald Gordon, Director	3,231,786	13.6%

(1) Based on a total of 23,849,615 OWP Shares issued and outstanding as of the date of this Circular.

VOTES NECESSARY TO PASS RESOLUTIONS

A simple majority of affirmative votes cast in person or by proxy at the Meeting is required to pass the resolution(s) described herein as ordinary resolutions and an affirmative vote of two-thirds of the votes cast in person or by proxy at the Meeting is required to pass the resolution(s) described herein as special resolutions.

SUMMARY OF ARRANGEMENT AND AMALGAMATION

The following is a summary of the main features of the Arrangement and Amalgamation and certain other matters and should be read together with the more detailed information and financial data and statements contained elsewhere in the Circular, including the schedules hereto as well as OWP's public filings on www.sedar.com. The information contained herein is dated as of August 24, 2011, unless otherwise indicated.

OWP and its Business

OWP was incorporated under the BCBCA on November 2, 2010. OWP is a reporting issuer in the provinces of British Columbia and Alberta following the completion of an arrangement with its former parent, Orca Power Corp., on August 10, 2011 pursuant to which OWP issued 17,849,615 common shares in its capital to the shareholders of Orca Power Corp. on a *pro-rata* basis. OWP is a development stage company in the business of wind power generation.

Also, on August 10, 2011 OWP issued 6,000,000 common shares to a company with directors in common pursuant to a debt settlement agreement dated July 15, 2011 in settlement of debt in the amount of $6,000 owed for the provision of management services.

On August 24, 2011 OWP and Gorilla entered into the Amalgamation Agreement on the terms and subject to the conditions hereinafter described.

Prior to effecting the Amalgamation, OWP proposes to complete the Arrangement to facilitate the separation and spin-off of its business activities from the operations of New Gorilla to be pursued post-Amalgamation. *See* "The Arrangement".

Gorilla and its Business

Gorilla was incorporated under the BCBCA on May 13, 2011. Gorilla is a start-up mineral exploration company engaged in the acquisition and exploration of mineral resource properties in North America. On June 6, 2011, Gorilla entered into the Option Agreement with the Optionor to purchase 100% of the undivided right, title and interest in and to 110 mining claims located on the Property, being the "Wels Property" in the Whitehorse, Yukon Territory mining district. The Property is an early stage exploration property. Gorilla is to pay an aggregate of $176,350 and issue 250,000 shares in its capital to the Optionor over a period of three years. See the table below for a payment and issuance schedule.

Deadline	*Status*	*Cash Payments*	*Common Shares*
On execution of the Option Agreement	Paid	$15,900	-
Upon completion of Wels Technical Report	Paid	$15,450	-
On or before December 6, 2011		–	150,000
On or before September 30, 2012		$25,000	100,000
On or before September 30, 2013		$40,000[(1)]	-
On or before September 30, 2014		$80,000[(1)]	-
TOTAL		**$176,350**	**250,000**

(1) Payable in cash, common shares in the capital of Gorilla or a combination of the foregoing in the sole discretion of Gorilla.

Once Gorilla has earned its 100% interest, it is required to pay the Optionor an annual advance royalty payment of $20,000 within 60 days following the end of its fiscal year until such time as the Mineral Claims are in commercial production.

Following the commencement of commercial production, the Optionor is also entitled to receive a royalty interest equal to 3% of the net smelter returns (being the actual proceeds received by Gorilla from a smelter or other place of sale or treatment in respect of all ore, metals, bullion or concentrates removed by it from the Mineral Claims to the smelter or other place of sale or treatment). Gorilla has the option to redeem the royalty payment at any time by paying a onetime payment of $750,000 to the Optionor for each 1% royalty rate, to a maximum of $1,500,000, and any such redemption will extinguish Gorilla's obligation to pay that share of the net smelter returns to the Optionor.

The Meetings

At the Meeting, the OWP Shareholders will be asked, to consider and, if thought fit, to pass resolutions with respect to the matters described in the Notice of Meeting and this Circular.

By passing the resolutions regarding the Arrangement and Amalgamation, the OWP Shareholders will also be giving authority to the Board to use its best judgment to proceed with and cause OWP to complete the Arrangement and Amalgamation, subject to obtaining a Final Order approving the Arrangement and Amalgamation from the Court, without any requirement to seek or obtain any further approval of the OWP Shareholders.

THE ARRANGEMENT

The Arrangement has been proposed to facilitate the separation of OWP's primary business activities from the operations to be pursued by New Gorilla post-Amalgamation, subject to the requisite approvals being obtained. Pursuant to the Arrangement and prior to effecting the Amalgamation, OWP will transfer to NU2U $10,000 in cash and all of OWP's interest in and to the Wind Assets in exchange for 23,849,615 NU2U Shares multiplied by the Conversion Factor, which shares will be distributed to the OWP Shareholders who hold OWP Shares on the Share Distribution Record Date.

Each OWP Shareholder as of the Share Distribution Record Date, other than a Dissenting Shareholder, will, immediately after the Arrangement, hold one New Share in the capital of OWP and its *pro-rata* share of the 23,849,615 NU2U Shares, to be distributed under the Arrangement for each currently held OWP Share. The NU2U Shares will be identical in every respect to the present OWP Shares. *See* "The Arrangement – Details of the Arrangement".

Reasons for the Arrangement

The decision to proceed with the Arrangement and Amalgamation was based on the following primary determinations:

1. Gorilla's primary focus is mining exploration of the Mining Claims and the acquisition of other potential mining properties in North America. This focus will hinder the development of OWP's focus to develop the Wind Assets. The formation of NU2U to manage the Wind Assets will facilitate separate development strategies for the Mining Claims and for the Agreements and Interests moving forward;
2. following the Arrangement, management of OWP will be free to focus entirely on the Amalgamation, and new management for NU2U will be established having knowledge and expertise specific to NU2U's industry sector;
3. the formation of NU2U and the distribution of 23,849,615 NU2U Shares multiplied by the Conversion Factor to the OWP Shareholders pursuant to the Arrangement will give the OWP Shareholders a direct interest in a new company that will focus on and pursue the development of the Wind Assets;
4. as a separate company seeking to complete the Amalgamation with Gorilla, OWP, and post-Amalgamation, New Gorilla, will have direct access to public and private capital markets and will be able to issue debt and equity to fund improvements and development of the Mining Claims and to finance the acquisition and development of any new properties it may acquire on a priority basis; and
5. as a separate company, NU2U will have direct access to public and private capital markets and will be able to issue debt and equity to fund improvements and development of the Wind Assets and to finance the acquisition and development of any new wind assets NU2U may acquire on a priority basis; and
6. as a separate company, NU2U will be able to establish equity based compensation programs to enable them to better attract, motivate and retain directors, officers and key employees, thereby better aligning management and employee incentives with the interests of shareholders.

Fairness of the Arrangement

The Arrangement was determined to be fair to the OWP Shareholders by the Board based upon the following factors, among others:

1. the procedures by which the Arrangement will be approved, including the requirement for approval by a special majority, being two-thirds of the OWP Shareholders, and approval by the Court after a hearing at which fairness will be considered;
2. the possibility of pursuing a proposed listing of the New Gorilla Shares on the Exchange and the possibility of pursuing a proposed listing of the NU2U Shares on the Exchange;
3. the opportunity for OWP Shareholders who are opposed to the Arrangement, upon compliance with certain conditions, to dissent from the approval of the Arrangement in accordance with the Interim Order, and to be paid fair value for their OWP Shares; and

4. each OWP Shareholder on the Share Distribution Record Date will participate in the Arrangement on a *pro-rata* basis and, upon completion of the Arrangement, will continue to hold substantially the same *pro-rata* interest that such OWP Shareholder held in OWP prior to completion of the Arrangement and substantially the same *pro-rata* interest in NU2U through the OWP Shareholder's direct holdings of NU2U Shares.

Details of the Arrangement

The following description of the Arrangement is qualified in its entirety by reference to the full text of the Arrangement Agreement, a copy of which is attached as Schedule "A" to this Circular, and the Plan of Arrangement, which is attached as Schedule A to the Arrangement Agreement. Each of these documents should be read carefully in its entirety.

Following the Meeting, we will seek a Final Order from the Court to approve the Arrangement, in accordance with the BCBCA. Pursuant to the Plan of Arrangement, save and except for Dissenting Shares, the following principal steps will occur and be deemed to occur in the following chronological order as part of the Arrangement:

(a) OWP will transfer the Wind Assets, and all agreements and interests included therein, to NU2U in consideration for 23,849,615 shares of NU2U, (the "**Distribution Shares**"), and the Distribution Shares will be multiplied by the Conversion Factor so that OWP will receive from NU2U the number of shares equal to the issued and outstanding OWP Shares as of the Share Distribution Record Date. Thereafter OWP will be added to the central securities register of NU2U in respect of such NU2U Shares;

(b) the authorized share capital of OWP will be changed by:

(i) altering the identifying name of the OWP Shares to Class B common shares without par value, being the "**OWP Class B Shares**",

(ii) creating a class consisting of an unlimited number of common shares without par value, being the "**New Shares**", and

(iii) creating a class consisting of an unlimited number of preferred shares without par value having the rights and restrictions described in Schedule A to the Arrangement Agreement, being the OWP Preferred Shares;

(c) each issued OWP Class B Share will be exchanged for one New Share and one OWP Preferred Share and, subject to the exercise of a right of dissent, the holders of the OWP Class B Shares will be removed from the central securities register of OWP and will be added to that central securities register as the holders of the number of New Shares and OWP Preferred Shares that they have received on the exchange;

(d) all of the issued OWP Class B Shares will be cancelled with the appropriate entries being made in the central securities register of OWP, and the aggregate paid-up capital (as that term is used for purposes of the Tax Act) of the OWP Class B Shares immediately prior to the Effective Date will be allocated between the New Shares and the OWP Preferred Shares so that the aggregate paid-up capital of the OWP Preferred Shares is equal to the aggregate fair market value of the Distribution Shares as of the Effective Date, and each OWP Preferred Share so issued will be issued by OWP at an issue price equal to such aggregate fair market value divided by the number of issued OWP Preferred Shares, such aggregate fair market value of the Distribution Shares to be determined as at the Effective Date by resolution of the directors of OWP;

(e) OWP will redeem the issued OWP Preferred Shares for consideration consisting solely of the Distribution Shares such that each holder of OWP Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of NU2U Shares that is equal to the number of OWP Preferred Shares held by such holder multiplied by the Conversion Factor;

(f) the name of each holder of OWP Preferred Shares will be removed as such from the central securities register of OWP, and all of the issued OWP Preferred Shares will be cancelled with the appropriate entries being made in the central securities register of OWP;

(g) the Distribution Shares transferred to the holders of the OWP Preferred Shares pursuant to step (e) above will be registered in the names of the former holders of OWP Preferred Shares and appropriate entries will be made in the central securities registers of NU2U;

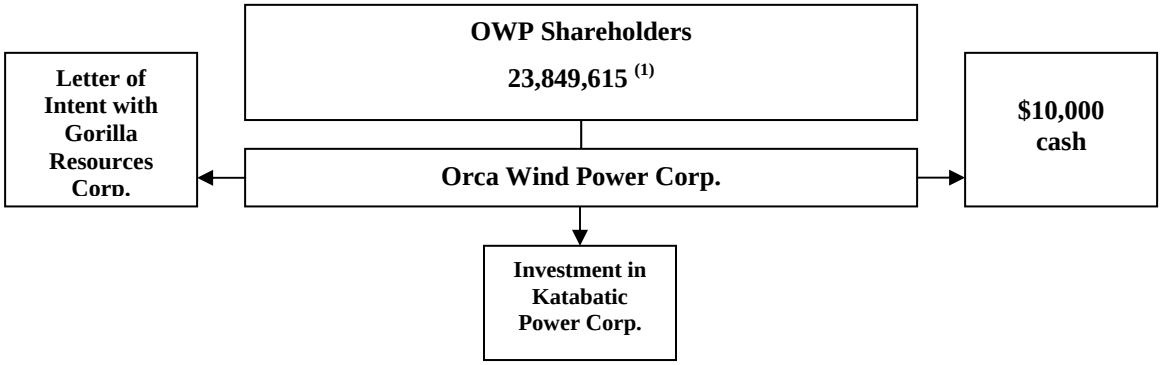
(h) the OWP Class B Shares and the OWP Preferred Shares, none of which will be allotted or issued once the steps referred to in steps (c) and (e) above are completed, will be cancelled and the authorized share structure of OWP will be changed by eliminating the OWP Class B Shares and the OWP Preferred Shares therefrom; and

(i) the notice of articles and the articles of OWP will be amended to reflect the changes to its authorized share structure made pursuant to the Plan of Arrangement;

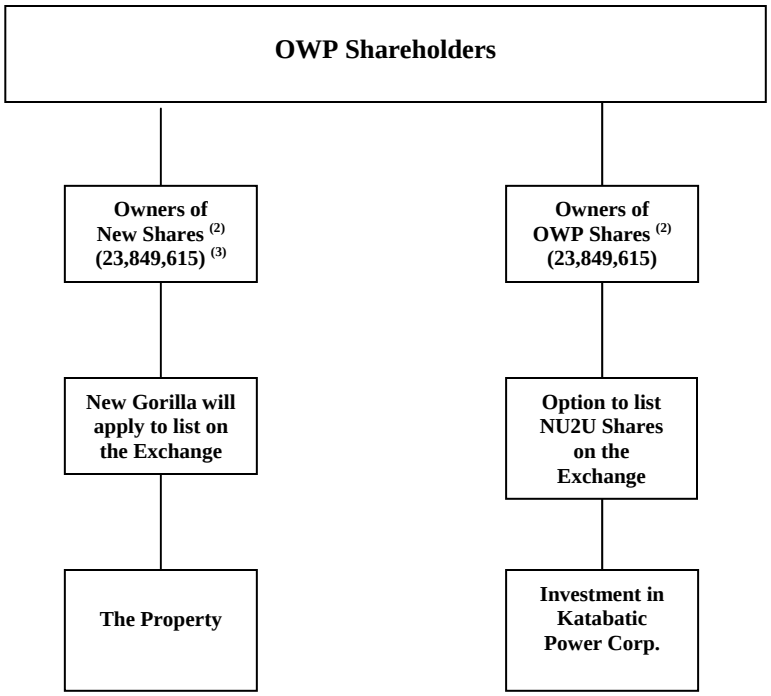
In addition to the principal steps of the Arrangement occurring in the chronological order set out above, the time of the redemption of the OWP Preferred Shares set out in step (e) above will be deemed to occur on the date set by resolution of the directors of OWP**.**

The effects of the Arrangement with respect to OWP and NU2U can be summarized by the diagram on the next page.

CURRENT STRUCTURE



FINAL STRUCTURE



(1) As at August 24, 2011.
(2) As at August 24, 2011 and subject to multiplication by the Conversion Factor.
(3) New Shares to be exchanged for a total of 1,192,481 shares in New Gorilla upon giving effect to the Amalgamation.

Authority of the Board

By passing the Arrangement Resolution, the OWP Shareholders will also be giving authority to the Board to use its best judgment to proceed with and cause OWP to complete the Arrangement without any requirement to seek or obtain any further approval of the OWP Shareholders.

The Arrangement Resolution also provides that the Plan of Arrangement may be amended by the Board before or after the Meeting without further notice to OWP Shareholders. The Board has no current intention to amend the Plan of Arrangement, however, it is possible that the Board may determine that it is appropriate that amendments be made.

Conditions to the Arrangement

The Arrangement Agreement provides that the Arrangement will be subject to the fulfillment of certain conditions, including the following:

1. the Arrangement Agreement must be approved by the OWP Shareholders at the Meeting in the manner referred to under "Approval by OWP Shareholders";
2. the Arrangement must be approved by the Court in the manner referred to under "Court Approval of the Arrangement";
3. all other consents, orders, regulations and approvals, including regulatory and judicial approvals and orders, required, necessary or desirable for the completion of the Arrangement must have been obtained or received, each in a form acceptable to OWP and NU2U; and
4. the Arrangement Agreement must not have been terminated.

If any condition set out in the Arrangement Agreement is not fulfilled or performed, the Arrangement Agreement may be terminated, or, in certain cases, OWP or NU2U, as the case may be, may waive the condition in whole or in part. As soon as practicable after the fulfillment of the conditions contained in the Arrangement Agreement, the Board intends to cause a certified copy of the Final Order to be filed with the Registrar under the BCBCA, together with such other material as may be required by the Registrar, in order that the Arrangement will become effective.

Management of OWP believes that all material consents, orders, regulations, approvals or assurances required for the completion of the Arrangement will be obtained in the ordinary course upon application thereof.

Approval by OWP Shareholders

The Arrangement Resolution and the Amalgamation Resolution must both be approved by at least two-thirds of the votes cast by OWP Shareholders present in person or by proxy at the Meeting.

Notwithstanding the foregoing, the Amalgamation Resolution will authorize the Board, without further notice or approval of the OWP Shareholders, subject to the terms of the Amalgamation, to amend the Amalgamation Agreement, to decide not to proceed with the Amalgamation and to revoke such special resolution at any time prior to the Amalgamation becoming effective pursuant to the provisions of the BCBCA.

Shareholder Approval for NU2U

OWP, being the sole shareholder of NU2U, will approve the Arrangement by consent resolution.

Court Approval of the Arrangement

The Arrangement as structured requires the approval of the Court. Prior to the mailing of this Circular, OWP obtained the Interim Order authorizing the calling and holding of the Meeting and providing for certain other procedural matters. The Interim Order is attached as Schedule "E" to this Circular. The Notice of Hearing for the Final Order is attached as Schedule "F".

Assuming approval of the Arrangement Resolution by the OWP Shareholders at the Meeting, the hearing for the Final Order is scheduled to take place at 9:45 a.m. (Vancouver time) on or after September 30, 2011 at the Courthouse located at 800 Smithe Street, Vancouver, B.C. or at such other date and time as the Court may direct. At this hearing, any security holder, director, auditor or other interested party of OWP who wishes to participate or to be represented or present evidence or argument may do so, subject to filing an appearance and satisfying certain other requirements.

The Court has broad discretion under the BCBCA when making orders in respect of arrangements and the Court may approve the Arrangement as proposed or as amended in any manner the Court may direct, subject to compliance with such terms and conditions, if any, as the Court thinks appropriate. The Court, in hearing the application for the Final Order, will consider, among other things, the fairness of the terms and conditions of the Arrangement to the OWP Shareholders.

Proposed Timetable for Arrangement

The anticipated timetable for the completion of the Arrangement is as follows:

Event	*Date*
Meeting	September 23, 2011
Share Distribution Record Date	On or about September 29, 2011
Final Court Approval	On or about September 30, 2011
Effective Date	To be determined
Mailing of Certificates for NU2U Shares	To be determined

Notice of the actual Share Distribution Record Date and Effective Date will be given to the OWP Shareholders through one or more press releases. The boards of directors of OWP and NU2U will determine the Effective Date depending upon satisfaction that all of the conditions to the completion of the Arrangement are satisfied.

NU2U Share Certificates and Certificates for New Shares

After the Share Distribution Record Date, the share certificates representing, on their face, OWP Shares will be deemed to represent only New Shares with no right to receive NU2U Shares. Before the Share Distribution Record Date, the share certificates representing, on their face, OWP Shares, will be deemed under the Plan of Arrangement to represent New Shares and an entitlement to receive NU2U Shares in accordance with the terms of the Arrangement. As soon as practicable after the Effective Date, share certificates representing the appropriate number of NU2U Shares will be sent to all OWP Shareholders of record on the Share Distribution Record Date.

No new share certificates will be issued for the New Shares created under the Arrangement and therefore holders of OWP Shares must retain their certificates as evidence of their ownership of New Shares. Certificates representing, on their face, OWP Shares will constitute good delivery in connection with the sale of New Shares completed through the facilities of the Exchange after the Effective Date.

Relationship between OWP and NU2U after the Arrangement

Upon completion of the Arrangement, Thomas Bell, Donald Gordon and Patrick Lavin will be the directors of NU2U. It is expected that Mr. Bell will serve as the Chief Executive Officer and President and that Mr. Lavin will serve as the Chief Financial Officer. *See* "Information Concerning NU2U After the Arrangement – Directors and Officers of NU2U".

Resale of New Shares and NU2U Shares

Exemption from Canadian Prospectus Requirements and Resale Restrictions

The issue of New Shares and NU2U Shares pursuant to the Arrangement will be made pursuant to exemptions from the registration and prospectus requirements contained in applicable Canadian and provincial securities legislation. Under such applicable securities laws, such New Shares and NU2U Shares may be resold in Canada without hold period restrictions, except that any person, company or combination of persons or companies holding a sufficient number of New Shares, NU2U Shares to affect materially the control of OWP, NU2U will be restricted from reselling such shares. In addition, existing hold periods on any OWP Shares in effect on the Effective Date will be carried forward to the New Shares.

The foregoing discussion is only a general overview of the requirements of Canadian securities laws for the resale of the New Shares and the NU2U Shares received upon completion of the Arrangement. All holders of OWP Shares are urged to consult with their own legal counsel to ensure that any resale of their New Shares and NU2U Shares complies with applicable securities legislation.

Application of United States Securities Laws

The New Shares and the NU2U Shares to be issued to the OWP Shareholders under the Arrangement have not been registered under the U.S. Securities Act, or under the securities laws of any state of the United States, and will be issued to OWP Shareholders resident in the United States in reliance on the exemption from registration set forth in Section 3(a)(10) of the U.S. Securities Act on the basis of the approval of the Arrangement by the Court, and pursuant to available exemptions from registration under applicable state securities laws. The Court will be advised that the Court's approval, if obtained, will constitute the basis for an exemption from the registration requirements of the U.S. Securities Act.

U.S. Resale Restrictions – Securities Issued to OWP Shareholders

NU2U Shares to be issued to an OWP Shareholder who is an "affiliate" of either OWP or NU2U prior to the Arrangement or will be an "affiliate" of NU2U after the Arrangement will be subject to certain restrictions on resale imposed by the U.S. Securities Act. Pursuant to Rule 144 under the U.S. Securities Act, an "affiliate" of an issuer for the purposes of the U.S. Securities Act is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such issuer.

The foregoing discussion is only a general overview of certain requirements of United States securities laws applicable to the securities received upon completion of the Arrangement. All holders of securities received in connection with the Arrangement are urged to consult with counsel to ensure that the resale of their securities complies with applicable securities legislation.

Additional Information for U.S. Security Holders

THE SECURITIES ISSUABLE IN CONNECTION WITH THE ARRANGEMENT HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SEC OR SECURITIES REGULATORY AUTHORITIES IN ANY STATE, NOR HAS THE SEC OR THE SECURITIES REGULATORY AUTHORITIES OF ANY STATE PASSED ON THE ADEQUACY OR ACCURACY OF THIS CIRCULAR AND ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

This Circular has been prepared in accordance with the applicable disclosure requirements in Canada. Residents of the United States should be aware that such requirements are different than those of the United States applicable to proxy statements under the U.S. Exchange Act. Likewise, information concerning the Property and operations of OWP and NU2U has been prepared in accordance with Canadian standards, and may not be comparable to similar information for United States companies.

Financial statements included herein have been prepared in accordance with generally accepted accounting principles and are subject to auditing and auditor independence standards in Canada, and thus may not be comparable to financial statements of United States companies. OWP Shareholders should be aware that the acquisition of the securities described herein may have tax consequences both in the United States and in Canada. *See* "Income Tax Considerations – Certain U.S. Federal Income Tax Considerations" for certain information concerning United States tax consequences of the Arrangement for investors who are resident in, or citizens of, the United States.

The enforcement by investors of civil liabilities under the United States federal securities laws may be affected adversely by the fact that OWP and NU2U are incorporated or organized under the laws of a foreign country, that some or all of their officers and directors and any experts named herein may be residents of a foreign country, and that all or a substantial portion of the assets of OWP and NU2U and said persons may be located outside the United States.

Expenses of Arrangement

Pursuant to the Arrangement Agreement, the costs relating to the Arrangement, including without limitation, financial, advisory, accounting and legal fees will be borne by Gorilla.

THE AMALGAMATION

The Amalgamation Agreement provides for a series of transactions that will result in the Amalgamation of Gorilla and OWP to form New Gorilla. Pursuant to the Amalgamation Agreement, and following Court approval of the Amalgamation expected to be obtained on or about September 30, 2011, and on the effective date of the Amalgamation, the following shall occur and shall be deemed to occur in the following order without any further act or formality:

1. all OWP Shares will be exchanged for shares of New Gorilla on approximately a 20-for-one basis;
2. all Gorilla Shares will be exchanged for shares of New Gorilla on a one-for-one basis;
3. OWP and Gorilla will file an amalgamation application and articles of New Gorilla, signed by a first director of New Gorilla, with the Registrar; and
4. all OWP Shares and Gorilla Shares will be cancelled.

Based on the issued share capital of Gorilla and OWP on the date of this Circular, the table below provides a summary of shares to be issued in New Gorilla. There will be no issued and outstanding options or warrants outstanding after giving effect to the Amalgamation.

Shares, Options, Warrants	Current Position	Position in New Gorilla	Percentage in New Gorilla
OWP Shares	23,849,615	1,192,481	10.4%
Gorilla Shares [(1)]	10,300,000 [(2)]	10,300,000 [(2)]	89.6% [(2)]
Total New Gorilla shares [(1)]		**11,492,481**	**100%**

[(1)] Not taking into account the Gorilla Private Placement of up to 1,000,000 common shares in the capital of Gorilla.

[(2)] Includes 300,000 Gorilla Shares held by principals and nominees of OWP, representing 2.6% of the total New Gorilla Shares upon giving effect to the Amalgamation.

Procedure for the Amalgamation to Become Effective

Pursuant to the Amalgamation Agreement, the following steps must be taken for the Amalgamation to become effective:

1. OWP Shareholders must approve the Amalgamation;
2. Gorilla Shareholders must approve the Amalgamation;
3. the Court must approve the Amalgamation by Final Order;
4. all conditions precedent to the Amalgamation, as set forth in the Amalgamation Agreement, must be satisfied or waived by the appropriate party; and
5. the Amalgamation Application, notice of articles of New Gorilla and the Final Order approving the Amalgamation must be filed with the Registrar.

Conditions to the Amalgamation

The respective obligations of Gorilla and OWP to complete the transaction contemplated by the Amalgamation are subject to conditions set out in the Amalgamation Agreement that must be satisfied in order for the Amalgamation to become effective. A copy of the Amalgamation Agreement is attached to this Circular as Schedule "B".

Approval by OWP Shareholders

The Amalgamation Resolution must both be approved by at least two-thirds of the votes cast by OWP Shareholders present in person or by proxy at the Meeting.

Notwithstanding the foregoing, the Amalgamation Resolution will authorize the Board, without further notice or approval of the OWP Shareholders, subject to the terms of the Amalgamation, to amend the Amalgamation Agreement, to decide not to proceed with the Amalgamation and to revoke such special resolution at any time prior to the Amalgamation becoming effective pursuant to the provisions of the BCBCA.

Shareholder Approval for Gorilla

The Gorilla Shareholders will approve the Amalgamation by consent resolution.

Background to and Reasons for Amalgamation

Management of Gorilla and OWP discussed the possibility of amalgamating and believe that the Amalgamation is in the best interests of Gorilla and OWP.

The transactions proposed under the Amalgamation Agreement are arm's-length transactions and no insiders, promoters, or control persons of Gorilla or OWP will receive any consideration in addition to their usual remuneration if the transaction proceeds.

Gorilla and OWP entered into the Amalgamation Agreement for the following reasons:

1. the Amalgamation is designed to enhance shareholder value by combining the assets of Gorilla and OWP, following the Arrangement, to create a new entity with the resources to significantly expand operations; and at the same time create a trading, public reporting entity to facilitate capital-raising, subject to New Gorilla successfully listing on the Exchange;
2. through New Gorilla, former OWP Shareholders and former Gorilla Shareholders will retain an interest in New Gorilla's existing business and receive an interest in any future business that may be developed by New Gorilla;
3. subject to acceptance for listing on the Exchange, the proposed Amalgamation will enable New Gorilla to benefit from a listing on a Canadian stock exchange, thereby improving access to capital markets and facilitating the raising of capital;
4. the continuous reporting and governance obligations of a public company will improve the operational transparency of New Gorilla and allow broader participation in fund-raising and trading; and
5. the combined market capitalization of the new entity will increase liquidity for both Gorilla and OWP Shareholders.

Effect of the Amalgamation on Gorilla Shareholders and OWP Shareholders

Pursuant to the Amalgamation Agreement, the Amalgamation shall become effective on the date that parties file the appropriate documents with the Registrar. Upon the effective date, OWP shall exchange each twenty OWP Shares for one New Gorilla share and will cancel all OWP Shares.

There are currently 23,849,615 OWP Shares issued and outstanding. There are no stock options or warrants outstanding.

There are currently 10,300,000 Gorilla Shares issued and outstanding. Gorilla has no stock options or warrants outstanding. Gorilla Shareholders will exchange one Gorilla Share for one New Gorilla share.

Gorilla plans to undertake the Gorilla Private Placement of up to 1,000,000 shares in the capital of Gorilla.

If there are no Dissenting Shareholders, and without taking into account the Gorilla Private Placement, 1,192,481 New Gorilla shares will be issued in exchange for 23,849,615 OWP Shares pursuant to the Amalgamation, and 10,300,000 New Gorilla shares will be issued in exchange for 10,300,000 Gorilla Shares pursuant to the Amalgamation. Immediately following the completion of the Amalgamation, there will be approximately 11,492,481 New Gorilla shares issued and outstanding. Former OWP Shareholders will hold approximately 10.4% of the New Gorilla shares, and Gorilla Shareholders will hold approximately 89.6% of the New Gorilla shares following the Amalgamation. The 89.6% interest held by Gorilla Shareholders includes 300,000 New Gorilla Shares held by the principals and nominees of OWP, representing 2.6% of the total issued and outstanding New Gorilla Shares.

In connection with the Amalgamation, New Gorilla intends to apply for listing of the New Gorilla shares on the Exchange. Listing on the Exchange is subject to meeting minimum listing requirements and there is no guarantee that New Gorilla will meet the listing requirements. On completion of the Amalgamation, New Gorilla will be a reporting issuer in British Columbia and Alberta.

Directors and Officers of New Gorilla after Completion of the Amalgamation

Upon completion of the Amalgamation, the board of directors of New Gorilla will consist of Donald Sheldon, Scott Sheldon, Ted Reid, and Ranjit Pillai.

Recommendation of the Board of Directors of OWP

The Board has reviewed the Amalgamation Agreement and concluded that the transactions contemplated by the Amalgamation Agreement are fair and reasonable to the OWP Shareholders and in the best interest of OWP. **The Board recommends that OWP Shareholders vote in favour of the special resolution approving the Amalgamation.**

The Board approved the Arrangement and authorized the submission of the Arrangement to the OWP Shareholders and the Court for approval. **The Board has concluded that the Arrangement is in the best interests of OWP and the OWP Shareholders, and recommends that the OWP Shareholders vote FOR the Arrangement Resolution at the Meeting.** In reaching this conclusion, the Board considered the benefits to OWP and the OWP Shareholders, as well as the financial position, opportunities and the outlook for the future potential and operating performance of OWP and NU2U.

Securities Law Matters

All New Gorilla shares to be issued pursuant to the Amalgamation will be issued in reliance on exemptions from registration and prospectus requirements of applicable Canadian securities laws. Provided the shares of New Gorilla are successfully listed for trading on the Exchange, subject to new escrow requirements imposed by the Exchange or regulatory authorities, the New Gorilla shares will generally not otherwise be subject to any restrictions on trading (other than as a result of any "control block" restrictions which may arise by virtue of the ownership thereof) under applicable securities laws of the provinces of Canada. The securities to be issued under the Amalgamation to security holders will not be registered under the 1933 United States Securities Act. Such securities will be issued in reliance upon the exemption from registration provided by Section 3(a)(10) of the Securities Act and exemptions provided under the securities laws of each applicable state of the United States.

Regulatory Approvals

The Amalgamation Agreement provides that receipt of all Court and regulatory approvals is a condition precedent to the Amalgamation becoming effective.

Court Approval of the Amalgamation

The Amalgamation as structured requires the approval of the Court. Prior to the mailing of this Circular, OWP obtained the Interim Order authorizing the calling and holding of the Meeting and providing for certain other procedural matters. The Interim Order is attached as Schedule "E" to this Circular. The Notice of Hearing for the Final Order is attached as Schedule "F".

Assuming approval of the Amalgamation Resolution by the OWP Shareholders at the Meeting, the hearing for the Final Order is scheduled to take place at 9:45 a.m. (Vancouver time) on or after September 30, 2011 at the Courthouse located at 800 Smithe Street, Vancouver, British Columbia or at such other date and time as the Court may direct. At this hearing, any security holder, director, auditor or other interested party of OWP who wishes to participate or to be represented or present evidence or argument may do so, subject to filing an appearance and satisfying certain other requirements.

The Court has discretion under the BCBCA when making orders in respect of amalgamations and the Court may approve the Amalgamation as proposed or substantially on those terms or may dismiss the application. The Court, in hearing the application for the Final Order, will consider, among other things, the fairness of the terms and conditions of the Amalgamation to the OWP Shareholders.

Timing

If all resolutions specified in this Circular are passed at the Meeting and all other conditions specified in the Amalgamation Agreement are satisfied or waived, Gorilla and OWP will seek a Final Order on or about September 30, 2011 and expect the effective date of the Amalgamation to occur in due course thereafter. Completion of the Amalgamation will be announced by press release.

Stock Exchange Listing

New Gorilla will seek a listing of the New Gorilla shares on the Exchange in connection with the Amalgamation. The directors of Gorilla and OWP may, in their sole discretion, determine not to proceed with the Amalgamation if

it does not appear that such listing will be obtained. There is no assurance or guarantee that OWP or Gorilla will receive listing approval on the Exchange whether the Amalgamation proceeds or not.

INCOME TAX CONSIDERATIONS

AMALGAMATION

Certain Canadian Federal Income Tax Considerations

OWP Shareholders should carefully read the information under "Certain Canadian Federal Income Tax Considerations".

Provided that OWP Shareholders who are resident in Canada hold their OWP Shares as capital property at arm's length with OWP for the purposes of the *Income Tax Act* (Canada), they will generally realize neither a capital gain nor a capital loss as a result of the Amalgamation becoming effective. The cost for tax purposes to OWP Shareholders who receive the shares of New Gorilla on the Amalgamation will generally be equal to the adjusted cost base of their OWP Shares that are exchanged for New Gorilla shares upon the Amalgamation.

Non-Canadian Income Tax Consideration

This Circular does not contain a summary of the non-Canadian income tax considerations of the Amalgamation or non-Canadian OWP or Gorilla Shareholders who are subject to income tax of Canada. Such shareholders should consult their tax advisers with respect to the tax implications of the Amalgamation, including any associated filing requirements, in such jurisdictions.

ARRANGEMENT

Certain Canadian Federal Income Tax Considerations

The following fairly summarizes the principal Canadian federal income tax considerations relating to the Arrangement applicable to an OWP Shareholder (in this summary, a "**Holder**") who, at all material times for purposes of the Tax Act:

- holds all OWP Shares, and will hold all New Shares and NU2U Shares solely as capital property;
- deals at arm's length with OWP;
- is not "affiliated" with the OWP or NU2U;
- is not a "financial institution" for the purposes of the mark-to-market rules in the Tax Act; and
- has not acquired OWP Shares on the exercise of an OWP Stock Option.

OWP Shares, New Shares and NU2U Shares generally will be considered to be capital property of the Holder unless the Holder holds the shares in the course of carrying on a business or acquired them in a transaction considered to be an adventure in the nature of trade.

This summary is based on the current provisions of the Tax Act, the regulations thereunder (the "**Regulations**") and counsel's understanding of the current administrative practices and policies of the Canada Revenue Agency (the "**CRA**"). It also takes into account specific proposals to amend the Tax Act and Regulations (the "**Proposed Amendments**") announced by the Minister of Finance (Canada) prior to the date hereof. It is assumed that all Proposed Amendments will be enacted in their present form, and that there will be no other relevant change to any relevant law or administrative practice, although no assurances can be given in these respects. This summary does not take into account any provincial, territorial, or foreign income tax considerations which may differ from the Canadian federal income tax considerations discussed below. An advance income tax ruling will not be sought from the CRA in respect of the Arrangement.

This summary also assumes that at the Effective Date under the Arrangement and all other material times thereafter,

- the OWP Shares and the OWP Preferred Shares will be listed on the Exchange, and
- the paid-up capital of the OWP Class B Shares (the redesignated OWP Shares) as computed for the purposes of the Tax Act will not be less than the fair market value of the Assets to be transferred to NU2U pursuant to the Arrangement,

and is qualified accordingly.

This summary is of a general nature only, and is not exhaustive of all possible Canadian federal income tax considerations. This summary is not intended to be, and should not be construed to be, legal or tax advice to any OWP Shareholder. Accordingly, OWP Shareholders should each consult their own tax and legal

advisers for advice as to the income tax consequences of the Arrangement applicable to them in their particular circumstances.

Holders Resident in Canada

The following portion of the summary is applicable only to Holders (each, in this portion of the summary, a "**Resident Holder**") who are or are deemed to be residents in Canada for the purposes of the Tax Act.

Exchange of OWP Shares for New Shares and OWP Preferred Shares

A Resident Holder whose OWP Class B Shares (the redesignated OWP Shares) are exchanged for New Shares and OWP Preferred Shares pursuant to the Arrangement will not realize any capital gain or loss as a result of the exchange. The Resident Holder will be required to allocate the adjusted cost base ("**ACB**") of the Holder's OWP Shares, determined immediately before the Arrangement, *pro-rata* to the New Shares and OWP Preferred Shares received on the exchange based on the relative fair market values of those New Shares and OWP Preferred Shares immediately after the exchange.

Redemption of OWP Preferred Shares

Pursuant to the Arrangement, the paid-up capital of the OWP Class B Shares immediately before their exchange for New Shares and OWP Preferred Shares will be allocated to the OWP Preferred Shares to be issued on the exchange to the extent of an amount equal to the fair market value of the NU2U Shares to be issued to OWP pursuant to the Arrangement in consideration for the Assets and the balance of such paid-up capital will be allocated to the New Shares to be issued on the exchange.

OWP has informed counsel that it expects that the fair market value of the NU2U Shares to be so issued will be materially less than the paid-up capital of the OWP Class B Shares immediately before the exchange, and counsel has assumed for the purposes of this summary that OWP's expectation is correct. Accordingly, OWP is not expected to be deemed to have paid, and no Resident Holder is expected to be deemed to have received, a dividend as a result of the distribution of NU2U Shares on the redemption of the OWP Preferred Shares pursuant to the Arrangement.

Each Resident Holder whose OWP Preferred Shares are redeemed for NU2U Shares pursuant to the Arrangement will realize a capital gain (capital loss) equal to the amount, if any, by which the fair market value of the NU2U Shares, less reasonable costs of disposition, exceed (are exceeded by) their ACB immediately before the redemption. Any capital gain or loss so arising will be subject to the usual rules applicable to the taxation of capital gains and losses described below (*see* "Holders Resident in Canada — Taxation of Capital Gains and Losses").

The cost to a Resident Holder of OWP Preferred Shares acquired on the exchange will be equal to the fair market value of the NU2U Shares at the time of their distribution.

Disposition of New Shares and NU2U Shares

A Resident Holder who disposes of a New Share or a NU2U Share will realize a capital gain (capital loss) equal to the amount by which the proceeds of disposition of the share, less reasonable costs of disposition, exceed (are exceeded by) the ACB of the share to the Resident Holder determined immediately before the disposition. Any capital gain or loss so arising will be subject to the usual rules applicable to the taxation of capital gains and losses described below. *See* "Holders Resident in Canada — Taxation of Capital Gains and Losses".

Taxation of Capital Gains and Losses

A Resident Holder who realizes a capital gain (capital loss) in a taxation year must include one half of the capital gain ("**taxable capital gain**") in income for the year, and may deduct one half of the capital loss ("**allowable capital loss**") against taxable capital gains realized in the year, and to the extent not so deductible, against taxable capital gains arising in any of the three preceding taxation years or any subsequent taxation year.

The amount of any capital loss arising from a disposition or deemed disposition of an OWP Preferred Share, New Share, or a NU2U Share by a Resident Holder that is a corporation may, to the extent and under circumstances specified in the Tax Act, be reduced by the amount of certain dividends received or deemed to be received by the corporation on the share. Similar rules may apply if the corporation is a member of a partnership or beneficiary of a trust that owns shares, or where a partnership or trust of which the corporation is a member or beneficiary is a member of a partnership or a beneficiary of a trust that owns shares.

A Resident Holder that is a "Canadian-controlled private corporation" for the purposes of the Tax Act may be required to pay an additional 6⅔% refundable tax in respect of any net taxable capital gain that it realizes on disposition of an OWP Preferred Share, New Share, or a NU2U Share.

Taxation of Dividends

A Resident Holder who is an individual will be required to include in income any dividend that the Resident Holder receives, or is deemed to receive, on New Shares or NU2U Share, and will be subject to the gross-up and dividend tax credit rules applicable to taxable dividends received from taxable Canadian corporations.

A Resident Holder that is a corporation will be required to include in income any dividend that it receives or is deemed to be received on New Shares or NU2U Shares, and generally will be entitled to deduct an equivalent amount in computing its taxable income. A "private corporation" (as defined in the Tax Act) or any other corporation controlled or deemed to be controlled by or for the benefit of an individual or a related group of individuals may be liable under Part IV of the Tax Act to pay a refundable tax of 33⅓% on any dividend that it receives or is deemed to be received on New Shares or NU2U Shares to the extent that such dividends are deductible in computing the corporation's taxable income. Any such Part IV tax will be refundable to it at the rate of $1 for every $3 of taxable dividends that it pays on its shares.

Alternative Minimum Tax on Individuals

A capital gain realized, or deemed to be realized; by a Resident Holder who is an individual (including certain trusts and estates) may give rise to liability to alternative minimum tax under the Tax Act.

Dissenting Resident Holders

A Resident Holder who validly exercises Dissent Rights (a "**Resident Dissenter**") and consequently is paid the fair value for the Resident Dissenter's OWP Shares in accordance with the Arrangement will be deemed to have received a dividend equal to the amount, if any, by which the payment exceeds the paid-up capital of the Resident Dissenter's OWP Shares. Any such deemed dividend will be subject to tax as discussed above under "Holders Resident in Canada — Taxation of Dividends". The Resident Dissenter will also realize a capital gain (capital loss) equal to the amount, if any, by which the payment, less the deemed dividend (if any) and less reasonable costs of disposition, exceeds (is exceeded by) the ACB of the shares. The Resident Dissenter will be required to include any resulting taxable capital in income, and to deduct any resulting allowable capital loss, in accordance with the usual rules applicable to capital gains and losses. *See* "Holders Resident in Canada – Taxation of Capital Gains and Losses".

The Resident Dissenter must also include in income any interest awarded by a court to the Resident Dissenter.

Eligibility for Investment

OWP Preferred Shares and New Shares will be qualified investments under the Tax Act for trusts governed by registered retirement savings plans, registered retirement income funds, deferred profit sharing plans, and registered education savings plans ("**Registered Plans**") at any particular time provided that, at that time, either the shares are listed on a "prescribed stock exchange" or OWP is a "public corporation" as defined for the purposes of the Tax Act.

OWP Shares will be qualified investments under the Tax Act for Registered Plans at any particular time provided that, at that time, either the NU2U Shares are listed on a "prescribed stock exchange" or NU2U is a "public corporation" as so defined.

OWP expects that the OWP Preferred Shares, New Shares and NU2U Shares will be listed on the Exchange, which is a prescribed stock exchange, at the Effective Date under the Arrangement. On March 19, 2007, the Government of Canada eliminated the concept of "prescribed stock exchange" for these purposes and replaced it with the concept of "designated stock exchange". The amendment, which provides that the list of designated stock exchanges includes all of the former prescribed stock exchanges, became effective on December 29, 2007.

Holders Not Resident in Canada

The following portion of this summary is applicable only to Holders (each in this portion of the summary a "**Non-resident Holder**") who:

- have not been, are not, and will not be resident or deemed to be resident in Canada for purposes of the Tax Act;

- do not and will not, and are not and will not be deemed to, use or hold OWP Shares, New Shares, OWP Preferred Shares, or NU2U Shares in connection with carrying on a business in Canada; and
- whose OWP Class B Shares (the redesignated OWP Shares), OWP Preferred Shares, New Shares and NU2U Shares will not at the Effective Date under the Arrangement, or at any material time thereafter, constitute "taxable Canadian property" for the purposes of the Tax Act.

Generally, a OWP Class B Share, OWP Preferred Share, New Share, or NU2U Share, as applicable, owned by a Non-resident Holder will not be taxable Canadian property of the Non-resident Holder at a particular time provided that, at that time, (i) the share is listed on a prescribed stock exchange (which includes the Exchange), (ii) neither the Non-resident Holder nor persons with whom the Non-resident Holder does not deal at arm's length alone or in any combination has owned 25% or more of the shares of any class or series in the capital of the issuing corporation within the previous five years, and (iii) the share was not acquired in a transaction as a result of which it was deemed to be taxable Canadian property of the Non-resident Holder. On March 19, 2007, the Government of Canada eliminated the concept of "prescribed stock exchange" for these purposes and replaced it with the concept of "designated stock exchange." The amendment, which provides that the list of designated stock exchanges includes all of the former prescribed stock exchanges, became effective on December 29, 2007.

Special rules, which are not discussed in this summary, may apply to a Non-resident Holder that is an insurer carrying on business in Canada.

Capital Gains and Capital Losses on Share Exchanges and Subsequent Dispositions of Shares

A Non-resident Holder who participates in the Arrangement will not be subject to tax under the Tax Act on any capital gain realized on the exchange of OWP Class B Shares (the redesignated OWP Shares) for New Shares and OWP Preferred Shares, nor on the redemption of OWP Preferred Shares in consideration for NU2U Shares.

Similarly, any capital gain realized by a Non-resident Holder on the subsequent disposition or deemed disposition of a New Share or NU2U Share acquired pursuant to the Arrangement will not be subject to tax under the Tax Act, provided either that the shares do not constitute taxable Canadian property of the Non-resident Holder at the time of disposition, or an applicable income tax treaty exempts the capital gain from tax under the Tax Act.

Non-resident Holders will be exempt from the reporting and withholding obligations of Section 116 of the Tax Act in respect of the disposition of OWP Class B Shares and OWP Preferred Shares pursuant to the Arrangement.

Deemed Dividends on the Redemption of OWP Preferred Shares

For the reasons set above under "Holders Resident in Canada – Redemption of OWP Preferred Shares", OWP expects that no Non-resident Holder will be deemed to have received a dividend on the redemption of OWP Preferred Shares for NU2U Shares.

Taxation of Dividends

A Non-resident Holder to whom a dividend on a New Share or NU2U Share is or is deemed to be paid, or credited, will be subject to Canadian withholding tax under the Tax Act at the rate of 25% of the gross amount of the dividend, unless reduced by an applicable income tax treaty, if any.

Dissenting Non-resident Holders

A Non-resident Holder who validly exercises Dissent Rights (a "**Non-resident Dissenter**") and consequently is paid the fair value for the Non-resident Dissenter's OWP Shares in accordance with the Arrangement, will be deemed to have received a dividend equal to the amount, if any, by which the payment exceeds the paid-up capital of the Non-resident Dissenter's OWP Shares. Any such deemed dividend will be subject to tax as discussed above under "Holders Not Resident in Canada – Taxation of Dividends". The Non-resident Dissenter will not be subject to tax under the Tax Act on any capital gain that may arise in respect of the resulting disposition of the OWP Shares.

The Non-resident Holder will also be subject to Canadian withholding tax on that portion of any such payment that is on account of interest at the rate of 25%, unless reduced by an applicable income tax treaty, if any.

Certain U.S. Federal Income Tax Considerations

Scope of This Disclosure

Transactions Addressed

The following discussion is a summary of the anticipated material U.S. federal income tax considerations arising from and related to the Distribution (as defined below) that are generally applicable to U.S. Holders (as defined below) of OWP Shares. The following discussion of the anticipated material U.S. federal income tax considerations arising from and related to the Distribution is for general information only, and does not purport to be a complete analysis or description of all U.S. federal income tax consequences that may apply to a U.S. Holder of OWP Shares as a result of the Distribution. **U.S. Holders of OWP Shares are urged to consult their own tax advisors regarding the particular tax consequences of the Distribution, including the application and effect of U.S. federal, state, local and other tax laws.**

Notice Pursuant to IRS Circular 230: Anything contained in this summary concerning any U.S. federal tax issue is not intended or written to be used, and it cannot be used by a U.S. Holder, for the purpose of avoiding U.S. federal tax penalties under the Code (as defined below). This summary was written to support the promotion or marketing of the transactions or matters addressed by this Circular (including the Arrangement). Each U.S. Holder should seek U.S. federal tax advice, based on such U.S. Holder's particular circumstances, from an independent tax advisor.

Authorities

This summary is based on the U.S. Internal Revenue Code of 1986, as amended (the "**Code**"), the Treasury Regulations (proposed, temporary and final) issued under the Code, the Convention Between Canada and the United States of America with Respect to Taxes on Income and on Capital, signed September 26, 1980, as amended (the "**Canada–U.S. Tax Convention**") and judicial and administrative interpretations of the Code and Treasury Regulations, in each case as in effect and available as of the date of this Circular. However, the Code, Treasury Regulations and judicial and administrative interpretations thereof may change at any time, and any such change could be retroactive to the date of this Circular. The Code, Treasury Regulations and judicial and administrative interpretations thereof are also subject to various interpretations, and the U.S. Internal Revenue Service (the "**IRS**") or the U.S. courts could disagree with the explanations or conclusions contained in this summary. This summary does not consider the potential effects, whether adverse or beneficial, of any proposed legislation that, if enacted, could be applied, possibly on a retroactive basis, at any time.

U.S. Holder

For purposes of this summary, a "**U.S. Holder**" is a beneficial owner of OWP Shares that, for U.S. federal income tax purposes, is (a) a citizen or individual resident of the U.S., (b) a corporation created or organized in or under the laws of the U.S. or of any political subdivision thereof, (c) an estate whose income is taxable in the U.S. irrespective of source or (d) a trust subject to the primary supervision of a court within the U.S. and control of a U.S. fiduciary as described Section 7701(a)(30) of the Code. If a partnership or other "pass-through" entity holds OWP Shares, the U.S. federal income tax treatment of the partners or owners of such partnership or other "pass-through" entity generally will depend on the status of such partners or owners and the activities of such partnership or "pass-through" entity.

Non-U.S. Holders

A "**non-U.S. Holder**" is a beneficial owner of OWP Shares other than a U.S. Holder. This summary does not address the U.S. federal income tax consequences arising from or related to the Arrangement (as hereinafter defined) with respect to non-U.S. Holders of OWP Shares. **Non-U.S. Holders of OWP Shares are urged to consult their own tax advisors regarding the U.S. federal income tax consequences of the Distribution.**

Transactions Not Addressed

This summary does not address the U.S. federal income tax consequences of transactions effectuated prior or subsequent to, or concurrently with, the Distribution (whether or not any such transactions are undertaken in connection with the Distribution), including, without limitation, the following transactions:

- any exercise of any stock option, warrant or other right to acquire OWP Shares;
- any transaction in which OWP Shares are acquired (other than pursuant to the Distribution); or
- any transaction in which NU2U Shares are disposed of.

Persons Not Addressed

This summary does not address the U.S. federal income tax consequences arising from and related to the Distribution with respect to the following persons (including persons that are U.S. holders):

- OWP or NU2U,
- persons that may be subject to special U.S. federal income tax treatment, such as persons who are tax-exempt organizations, qualified retirement plans, individual retirement accounts and other tax-deferred accounts, financial institutions, insurance companies, real estate investment trusts, regulated investment companies or brokers or dealers in securities;
- persons that acquired OWP Shares pursuant to the exercise of employee stock options or rights, or otherwise as compensation for services;
- persons having a functional currency for U.S. federal income tax purposes other than the U.S. dollar;
- persons that hold OWP Shares as part of a position in a straddle or as part of a hedging or conversion transaction;
- persons subject to the alternative minimum tax provisions of the Code;
- persons that own, directly or indirectly (including through the application of ownership attribution rules under the Code), 10% or more of the OWP Shares;
- U.S. expatriate or other former long-term resident of the United States;
- persons that are partners or owners of partnerships or other "pass-through" entities; or
- persons who own their OWP Shares other than as a capital asset, as defined in the Code.

Such persons are urged to consult their own tax advisors regarding the U.S. federal income tax consequences of the Distribution, including the application of any special U.S. federal income tax rules in light of their particular circumstances.

State and Local Taxes, Foreign Jurisdictions Not Addressed

This summary does not address U.S. state or local tax consequences, or tax consequences in jurisdictions other than the U.S., arising from or related to the Distribution. **Each U.S. Holder is urged to consult their own tax advisor regarding the U.S. state and local tax consequences, and the tax consequences in jurisdictions other than the U.S., of the Distribution.**

Particular Circumstance of any Particular U.S. Holder Not Addressed

This summary does not take into account the particular facts and circumstances with respect to U.S. federal income tax issues of any particular U.S. Holder. **Each U.S. Holder is urged to consult their own tax advisor regarding the U.S. federal income tax consequences of the Distribution in light of their particular circumstances.**

Distribution of NU2U Shares

This summary assumes that the series of transactions undertaken pursuant to the Arrangement involving (a) the renaming and redesignation of the OWP Shares as OWP Class B Shares, (b) the exchange of each issued and outstanding OWP Class B Share for one New Share and one OWP Class B Preferred Share, (c) the redemption by OWP of each issued and outstanding OWP Class B Preferred Share for a *pro-rata* number of 23,849,615 NU2U Shares (multiplied by the Conversion Factor) and (d) the cancellation of each OWP Class B Share and each OWP Class B Preferred Share (collectively the "**Distribution**") will be treated by the IRS, under the step-transaction doctrine or otherwise, as if (i) OWP directly distributed the NU2U Shares to the holders of the OWP Shares and (ii) the intervening steps of the Distribution (including those steps of the Distribution described in the preceding sentence) did not occur. However, because the Distribution will be effected under the applicable provisions of Canadian law that are technically different from analogous provisions of U.S. corporate law, there can be no assurances that the IRS or a U.S. court would not take a contrary view of the Distribution. In particular, it is possible that the IRS could analyze the various steps of the Distribution described above separately and independently, and could determine the U.S. federal income tax consequences of the various steps of the Distribution on such a separate and independent basis.

Assuming that the Distribution is treated for U.S. federal income tax purposes in the manner described in the paragraph immediately above, subject to the passive foreign investment company ("**PFIC**") rules discussed below, the Distribution will result in the following U.S. federal income tax consequences to U.S. Holders:

- U.S. Holders will be required to include in gross income as a dividend for U.S. federal income tax purposes the fair market value of the NU2U Shares received, determined as of the date of the Distribution, to the extent that OWP has current or accumulated "earnings and profits" as calculated for U.S. federal income tax purposes (without reduction for any Canadian income tax withheld). Dividend income recognized by a U.S. Holder as a result of the Distribution generally will be treated as "foreign source" income for purposes of applying the U.S. foreign tax credit rules. *See* "Foreign Tax Credit" below. A dividend resulting from the Distribution generally will be taxed at the preferential tax rates applicable to long-term capital gains if (a) OWP is a "qualified foreign corporation" (as defined below), (b) the U.S. Holder receiving such dividend is an individual, estate, or trust, and (c) such dividend is paid on OWP Shares that have been held by such U.S. Holder for at least 61 days during the 121-day period beginning 60 days before the "ex-dividend date." OWP generally will be a "qualified foreign corporation" under Section 1(h)(11) of the Code (a "**QFC**") if (a) OWP is eligible for the benefits of the Canada–U.S. Tax Convention, or (b) the OWP Shares are readily tradable on an established securities market in the U.S. However, even if OWP satisfies one or more of such requirements, OWP will not be treated as a QFC if OWP is a PFIC for the tax year during which the Distribution occurs or for the preceding tax year. As discussed below, OWP anticipates that it will qualify as a PFIC for the tax year that includes the date of the Distribution. Accordingly, OWP anticipates that it will not be a QFC. Assuming that OWP is not a QFC, a dividend resulting from the Distribution to a U.S. Holder, including a U.S. Holder that is an individual, estate, or trust, generally will be taxed at ordinary income tax rates (and not at the preferential tax rates applicable to long-term capital gains). **The dividend rules are complex, and each U.S. Holder is urged to consult its own tax advisor regarding the application and effect of the dividend rules.**
- To the extent that the fair market value of the NU2U Shares received, determined as of the date of the Distribution, exceeds current and accumulated "earnings and profits" of OWP, such excess will be treated (a) first as a return of capital, up to the U.S. Holder's adjusted tax basis in the OWP Shares (which will reduce a U.S. Holder's tax basis in such OWP Shares), and (b) thereafter, as gain from the sale or exchange of OWP Shares. Preferential tax rates for long-term capital gains are applicable to a U.S. Holder that is an individual, estate or trust. There are currently no preferential tax rates for long-term capital gains for a U.S. Holder that is a corporation (other than an S Corporation). Deductions for capital losses are subject to significant limitations. Capital gain recognized by a U.S. Holder as a result of the Distribution generally will be treated as "U.S. source" gain for purposes of applying the U.S. foreign tax credit rules. *See* "Foreign Tax Credit" below.
- A U.S. Holder's initial tax basis in the NU2U Shares received in the Distribution will be equal to the fair market value of such NU2U Shares determined on the date of the Distribution.
- A U.S. Holder's holding period for the NU2U Shares received by a U.S. Holder will begin on the day after receipt.

PFIC Rules

Definition of a PFIC

Section 1297 of the Code defines a PFIC as a corporation that is not formed in the U.S. and, for any taxable year, either (a) 75% or more of its gross income is "passive income" or (b) the average percentage, by fair market value (or, if the corporation is not publicly traded and either is a controlled foreign corporation or makes an election, by adjusted tax basis), of its assets that produce or are held for the production of "passive income" is 50% or more. "Passive income" includes, for example, dividends, interest, certain rents and royalties, certain gains from the sale of stock and securities and certain gains from commodities transactions.

For purposes of the PFIC income test and asset test described above, if the corporation owns, directly or indirectly, 25% or more of the total value of the outstanding shares of another foreign corporation, such corporation will be treated as if it (a) held a proportionate share of the assets of such other foreign corporation and (b) received directly a proportionate share of the income of such other foreign corporation. In addition, for purposes of the PFIC income test and asset test described above, "passive income" does not include any interest, dividends, rents, or royalties that are received or accrued by the corporation from a "related person" (as defined in Section 954(d)(3) of the Code), to the extent such items are properly allocable to the income of such related person that is not passive income.

PFIC Status of OWP

Based on OWP's current and projected income, assets and activities, OWP anticipates that it will qualify as a PFIC for the tax year that includes the date of the Distribution. In addition, OWP believes that it qualified as a PFIC for its most recent tax year ended on or prior to the date of the Distribution and in previous tax years. The determination of whether OWP will be a PFIC for a taxable year depends, in part, on the application of complex U.S. federal income tax rules, which are subject to differing interpretations. In addition, whether OWP will be a PFIC for the taxable year that includes the date of the Distribution depends on the assets and income of OWP over the course of such taxable year and, as a result, cannot be predicted with certainty as of the date of this Circular. However, there can be no assurances that OWP's determination regarding its past, current or anticipated PFIC status will not be challenged by the IRS.

Impact of PFIC Rules on U.S. Holders in the Distribution

QEF Election

The impact of the PFIC rules on a U.S. Holder in the Distribution will depend on whether the U.S. Holder has made a timely and effective election to treat OWP as a qualified electing fund under Section 1295 of the Code (a "**QEF Election**") for the tax year that is the first year in the U.S. Holder's holding period of the OWP Shares during which OWP qualified as a PFIC. A U.S. Holder of OWP who made such a QEF Election will be referred to in this summary as an "**Electing Shareholder**" and a U.S. Holder of OWP who did not make such a QEF Election will be referred to in this summary as a "**Non-electing Shareholder**". The impact of the PFIC rules on a U.S. Holder in the Distribution may also depend on whether the U.S. Holder has made a mark-to-market election under Section 1296 of the Code. *See* "Mark-to-market Election" below.

If a U.S. Holder has not made a timely and effective QEF Election with respect to the first year in the U.S. Holder's holding period in which OWP qualified as a PFIC, such U.S. Holder may qualify as an Electing Shareholder by filing on a timely filed U.S. income tax return (including extensions) a QEF Election and a "deemed sale election" to recognize, under the rules of Section 1291 of the Code, any gain that the U.S. Holder would otherwise recognize if the U.S. Holder sold his or her stock on the "qualification date". The qualification date is the first day of OWP's tax year in which OWP qualified as a "qualified electing fund" with respect to such U.S. Holder. The deemed sale election can only be made if such U.S. Holder held OWP Shares on the qualification date. By timely making such QEF and deemed sale elections, the U.S. Holder will be deemed to have made a timely QEF Election. In addition to the above rules, under very limited circumstances, a U.S. Holder may make a retroactive QEF Election if such U.S. Holder failed to file the QEF Election documents in a timely manner.

If a U.S. Holder has made a QEF Election with respect to OWP, then OWP would have to annually provide such U.S. Holder with certain information concerning OWP's income and gain, calculated in accordance with the Code, and also would have to comply with certain record-keeping requirements imposed on a QEF in order for such U.S. Holder to satisfy the QEF reporting rules. OWP has not provided its U.S. Holders with such QEF information in prior tax years and does not intend to provide such QEF information in the current tax year.

U.S. Holders are urged to contact their own tax advisors regarding the advisability of and procedure for making the QEF election, and the U.S. federal income tax consequences of making the QEF election.

Mark-to-Market Election

U.S. Holders who hold, actually or constructively, "marketable stock" (as specifically defined in the Treasury Regulations) of a foreign corporation that qualifies as a PFIC may annually elect to mark such stock to the market (a "**Mark-to-Market Election**"). If a Mark-to-market Election is made, a U.S. Holder generally will not be subject to the special taxation rules of Section 1291 of the Code discussed below. However, if the Mark-to-market Election is made by a Non-Electing Shareholder after the beginning of the holding period for the OWP Shares during a time in which OWP qualified as a PFIC, then the Section 1291 rules discussed below will apply to certain dispositions of distributions on and other amounts taxable with respect to such OWP Shares.

U.S. Holders are urged to contact their own tax advisors regarding the advisability of and procedure for making the Mark-to-Market Election, and the U.S. federal income tax consequences of making the Mark-to-Market Election.

Taxation of Distribution under PFIC Rules

With respect to a Non-electing Shareholder, special rules under Section 1291 of the Code will apply to gains recognized by a Non-electing Shareholder on disposition of the OWP Shares and to "excess distributions" (generally, distributions received in the current tax year that are in excess of 125% of the average distributions received during the three preceding years or, if shorter, the U.S. Holder's holding period for the OWP Shares) received by such Non-electing Shareholder from OWP. A Non-electing U.S. Holder generally would be required to pro-rate all such gains and "excess distributions" over the entire holding period for such OWP Shares. The portion of the gain or excess distribution allocated to prior years in such Non-electing Shareholder's holding period for such OWP Shares (other than years prior to the first taxable year of OWP during such Non-electing Shareholder's holding period and beginning after January 1, 1987 for which OWP qualified as a PFIC) will be taxed at the highest tax rate applicable to ordinary income for each such prior year. The Non-electing Shareholder also will be liable for interest on the resulting tax liability for each such prior year, calculated as if such tax liability had been due with respect to each such prior year. A Non-electing Shareholder that is not a Corporation must treat this interest charge as "personal interest" which is wholly non-deductible. The portion of the gain or excess distribution allocated to the current tax year will be treated as ordinary income in the year of the disposition or "excess distribution," and no interest charge will be owed with respect to the resulting tax liability.

If and to the extent that the Distribution of the NU2U Shares constitutes an "excess distribution" under the PFIC rules with respect to a Non-electing Shareholder, such Non-electing Shareholder will be subject to the foregoing tax rules with respect to the receipt of the NU2U Shares in the Distribution. In addition, the Distribution of the NU2U Shares pursuant to the Arrangement may be treated, under proposed Treasury Regulations, as the "indirect disposition" by a Non-electing Shareholder of such Non-electing Shareholder's indirect interest in NU2U which generally would be subject to the rules of Section 1291 of the Code discussed above.

Electing Shareholders generally will not be subject to the special taxation rules of Section 1291 applicable to "excess distributions" with respect to the Distribution. *See* "QEF Election" above. Also, as discussed above, a U.S. Holder who makes a Mark-to-market Election with respect to OWP Shares held, generally will not be subject to the special taxation rules of Section 1291 applicable to "excess distributions" with respect to the Distribution. However, if the Mark-to-market Election is made by a Non-electing Shareholder after the beginning of the holding period for the OWP Shares during a time in which OWP qualified as a PFIC, then the Section 1291 rules may continue to apply to the Distribution. *See* "Mark-to-market Election" above.

Lack of Guidance

The PFIC rules are complex and subject to interpretation. The implementation of certain aspects of the PFIC rules requires the issuance of Treasury Regulations that, in many instances, have not been promulgated and that may have retroactive effect when promulgated. There can be no assurance that any of these proposals will be enacted or promulgated, and if so, the form they will take or the effect that they may have on this summary. **Accordingly, and due to the complexity of the PFIC rules, U.S. Holders are urged to consult their own tax advisors concerning the impact of the PFIC rules on the Distribution, including, without limitation, whether a QEF Election or Mark-to-market Election may be used to reduce the significant adverse U.S. federal income tax consequences of the PFIC rules.**

Dissenting U.S. Holders

Subject to the PFIC rules discussed above, a U.S. Holder who exercises the right to dissent from the Distribution and receives cash in payment for all of such U.S. Holder's OWP Shares will recognize gain or loss in an amount equal to the difference, if any, between (a) the amount of cash received (other than amounts, if any, which are or are deemed to be interest for U.S. federal income tax purposes, which amounts will be taxed as ordinary income) and (b) such U.S. Holder's adjusted tax basis in its OWP Shares. Subject to the PFIC rules discussed above, such gain or loss generally will be capital gain or loss, and will be long-term capital gain or loss if the U.S. Holder's holding period for such OWP Shares is in excess of one year at the time of the Distribution.

Preferential tax rates for long-term capital gains are applicable to a U.S. Holder that is an individual, estate or trust. There are currently no preferential tax rates for long-term capital gains for a U.S. Holder that is a corporation (other than an S Corporation). Deductions for capital losses are subject to significant limitations. Capital gains recognized by a U.S. Holder as a result of exercising the right to dissent from the Distribution generally will be treated as "U.S. source" gains for purposes of applying the U.S. foreign tax credit rules. *See* "Foreign Tax Credit" below.

Currency Gains

The fair market value of any Canadian currency received by a U.S. Holder in the Distribution generally will be based on the rate of exchange on the date of the Distribution. A subsequent disposition of any Canadian currency received (including its conversion into U.S. currency) generally will give rise to gain or loss, treated as ordinary income or loss. **U.S. Holders are urged to consult their own tax advisors concerning the U.S. federal income tax consequences of acquiring, holding and disposing of Canadian dollars.**

Foreign Tax Credit

A U.S. Holder who pays (or has withheld) Canadian income tax with respect to the Distribution may be entitled, at the option of the U.S. Holder, to either receive a deduction or a tax credit for U.S. federal income tax purposes with respect to such foreign tax paid or withheld. Generally, it will be more advantageous to claim a credit because a credit reduces U.S. federal income taxes on a dollar-for-dollar basis, while a deduction merely reduces the taxpayer's income subject to U.S. federal income tax. This election is made on a year-by-year basis and applies to all foreign taxes paid by (or withheld from distributions to) the U.S. Holder during that year. There are significant and complex limitations that apply to the foreign tax credit, among which is the general limitation that the credit cannot exceed the proportionate share of the U.S. Holder's U.S. income tax liability that the U.S. Holder's "foreign source" income bears to his or its worldwide taxable income. In applying this limitation, the various items of income and deduction must be classified as either "foreign source" or "U.S. source". Complex rules govern this classification process. In addition, this limitation is calculated separately with respect to specific classes of income. **U.S. Holders who pay (or have withheld) Canadian income tax with respect to the Distribution are urged to consult their own tax advisors regarding the foreign tax credit rules and the potential benefits of the Canada-U.S. Tax Convention.**

No Ruling or Legal Opinion

No opinion of legal counsel and no ruling from the IRS concerning the U.S. federal income tax consequences of the Distribution has been obtained or will be requested. This summary is not binding on the IRS and the IRS is not precluded from taking a different position or positions. U.S. Holders should be aware that some of the U.S. federal income tax consequences of the Distribution are governed by provisions of the Code as to which there are no final Treasury Regulations and little or no judicial or administrative guidance.

Backup Withholding Tax and Information Reporting Requirements

Payments to certain U.S. Holders of dividends made on, or the proceeds of the sale or other disposition of, the OWP Shares may be subject to information reporting and U.S. federal backup withholding tax at the rate of 28% (subject to periodic adjustment) if the U.S. Holder fails to supply an accurate taxpayer identification number or otherwise fails to comply with applicable U.S. information reporting or certification requirements (typically provided on IRS Form W-9). Any amount withheld from a payment to a U.S. Holder under the backup withholding rules is allowable as a credit against the U.S. Holder's U.S. federal income tax, provided that the required information is furnished to the IRS. **U.S. Holders are urged to consult their own tax advisors concerning the backup withholding tax rules and compliance with applicable certification requirements.**

DISSENT RIGHTS TO THE PLAN OF ARRANGEMENT AND AMALGAMATION

Section 272 of the BCBCA gives to Registered Shareholders who validly object to the Amalgamation the right to dissent (the "**Dissent Right**") under Division 2 of Part 8 and to be paid the fair value of the OWP Shares determined as of the day before the Amalgamation Resolution was passed.

The BCBCA does not contain a provision requiring OWP to purchase OWP Shares from OWP Shareholders who dissent from the Arrangement. However, pursuant to the terms of the Interim Order and the Plan of Arrangement, OWP has granted the OWP Shareholders who object to the Arrangement Resolution the Dissent Right in respect of the Arrangement.

Non-Registered shareholders who wish to dissent should contact their broker or other Intermediary for assistance with the Dissent Right.

The Dissent Right is summarized below, but OWP Shareholders are referred to the full text of Sections 237 to 247 of the BCBCA attached to this Circular as Schedule "D" or/and consult their legal counsel for a complete understanding of the Dissent Right under the BCBCA.

A Dissenting Shareholder who wishes to exercise his or her Dissent Right must give written Notice of Dissent to OWP by depositing such Notice of Dissent with OWP, or by mailing it to OWP by registered mail at its head office at Suite 1201, 700 West Pender Street, Vancouver, BC V6C 1G8, marked to the attention of the President not later than the close of business on the day that is two business days before the Meeting, being close of business on September 21, 2011. An OWP Shareholder who wishes to dissent must prepare a separate "**Notice of Dissent**" for (i) the Registered Shareholder, if the OWP Shareholder is dissenting on its own behalf and (ii) each person who beneficially owns OWP Shares in the OWP Shareholder's name and on whose behalf the Beneficial Shareholder is dissenting. To be valid, a Notice of Dissent must:

a) identify in each Notice of Dissent the person on whose behalf dissent is being exercised;

b) identify whether the dissent it to the Arrangement Resolution or the Amalgamation Resolution, or both;

c) set out the number of OWP Shares in respect of which the OWP Shareholder is exercising the Dissent Right (the "**Notice Shares**"), which number cannot be less than all of the OWP Shares held by the Beneficial Shareholder on whose behalf the Dissent Right is being exercised;

d) if the Notice Shares constitute all of the shares of which the Dissenting Shareholder is both a Registered Shareholder and Beneficial Shareholder and the Dissenting Shareholder owns no other OWP Shares as a Beneficial Shareholder, a statement to that effect;

e) if the Notice Shares constitute all of the OWP Shares of which the Dissenting Shareholder is both a Registered Shareholder and Beneficial Shareholder but the Dissenting Shareholder owns other OWP Shares as a Beneficial Shareholder, a statement to that effect, and

   (i) the names of the Registered Shareholders of those other OWP Shares,

   (ii) the number of those other OWP Shares that are held by each of those Registered Shareholders, and

   (iii) a statement that Notices of Dissent are being or have been sent in respect of all those other OWP Shares;

f) if dissent is being exercised by the Dissenting Shareholder on behalf of a Beneficial Shareholder who is not the Dissenting Shareholder, a statement to that effect, and

   (i) the name and address of the Beneficial Shareholder, and

   (ii) a statement that the Dissenting Shareholder is dissenting in relation to all of the OWP Shares beneficially owned by the Beneficial Shareholder that are registered in the Dissenting Shareholder's name.

The giving of a Notice of Dissent does not deprive a Dissenting Shareholder of his or her right to vote at the Meeting on the Arrangement Resolution or the Amalgamation Resolution. A vote against the Arrangement Resolution or the Amalgamation Resolution or the execution or exercise of a proxy does not constitute a Notice of Dissent.

An OWP Shareholder is not entitled to exercise a Dissent Right with respect to any OWP Shares if the OWP Shareholder votes (or instructs or is deemed, by submission of any incomplete proxy, to have instructed his or her

proxy holder to vote) in favour of the Arrangement Resolution or the Amalgamation Resolution. A Dissenting Shareholder, however, may vote as a proxy for an OWP Shareholder whose proxy required an affirmative vote, without affecting his or her right to exercise the Dissent Right.

If OWP intends to act on the authority of the Arrangement Resolution or the Amalgamation Resolution, it must send a notice (the "**Notice to Proceed**") to the Dissenting Shareholder promptly after the later of:

a) the date on which OWP forms the intention to proceed, and

b) the date on which the Notice of Dissent was received.

If OWP has acted on the Arrangement Resolution or the Amalgamation Resolution it must promptly send a Notice to Proceed to the Dissenting Shareholder. The Notice to Proceed must be dated not earlier than the date on which it is sent and state that OWP intends to act or has acted on the authority of the Arrangement Resolution or the Amalgamation Resolution and advise the Dissenting Shareholder of the manner in which dissent is to be completed.

On receiving a Notice to Proceed, the Dissenting Shareholder is entitled to require OWP to purchase all of the OWP Shares in respect of which the Notice of Dissent was given.

A Dissenting Shareholder who receives a Notice to Proceed, and who wishes to proceed with the dissent, must send to OWP within one month after the date of the Notice to Proceed:

a) a written statement that the Dissenting Shareholder requires OWP to purchase all of the Notice Shares;

b) the certificates representing the Notice Shares; and

c) if dissent is being exercised by the OWP Shareholder on behalf of a Beneficial Shareholder who is not the Dissenting Shareholder, a written statement signed by the Beneficial Shareholder setting out whether the Beneficial Shareholder is the Beneficial Shareholder of other OWP Shares and if so, setting out:

   (i) the names of the Registered Shareholders of those other OWP Shares,

   (ii) the number of those other OWP Shares that are held by each of those Registered Shareholders, and

   (iii) that dissent is being exercised in respect of all of those other OWP Shares, whereupon OWP is bound to purchase them in accordance with the Notice of Dissent.

OWP and the Dissenting Shareholder may agree on the amount of the payout value of the Notice Shares and in that event, OWP must either promptly pay that amount to the Dissenting Shareholder or send a notice to the Dissenting Shareholder that OWP is unable lawfully to pay Dissenting Shareholders for their shares as OWP is insolvent or if the payment would render OWP insolvent.

If OWP and the Dissenting Shareholder do not agree on the amount of the payout value of the Notice Shares, the Dissenting Shareholder or OWP may apply to the Court and the Court may:

a) determine the payout value of the Notice Shares or order that the payout value of the Notice Shares be established by arbitration or by reference to the registrar or a referee of the Court;

b) join in the application each Dissenting Shareholder who has not agreed with OWP on the amount of the payout value of the Notice Shares; and

c) make consequential orders and give directions it considers appropriate.

Promptly after a determination of the payout value of the Notice Shares has been made, OWP must either pay that amount to the Dissenting Shareholder or send a notice to the Dissenting Shareholder that OWP is unable lawfully to pay Dissenting Shareholders for their shares as OWP is insolvent or if the payment would render OWP insolvent. If the Dissenting Shareholder receives a notice that OWP is unable to lawfully pay Dissenting Shareholders for their OWP Shares, the Dissenting Shareholder may, within 30 days after receipt, withdraw his or her Notice of Dissent. If the Notice of Dissent is not withdrawn, the Dissenting Shareholder remains a claimant against OWP to be paid as soon as OWP is lawfully able to do so or, in a liquidation, to be ranked subordinate to the rights of creditors of OWP but in priority to OWP Shareholders.

Any notice required to be given by OWP or a Dissenting Shareholder to the other in connection with the exercise of the Dissent Right will be deemed to have been given and received, if delivered, on the day of delivery, or, if mailed, on the earlier of the date of receipt and the second business day after the day of mailing, or, if sent by fax or other similar form of transmission, the first business day after the date of transmittal.

A Dissenting Shareholder who:

a) properly exercises the Dissent Right by strictly complying with all of the procedures ("**Dissent Procedures**") required to be complied with by a Dissenting Shareholder, will cease to have any rights as an OWP Shareholder other than the right to be paid the fair value of the OWP Shares by OWP in accordance with the Dissent Procedures, or

b) seeks to exercise the Dissent Right, but who for any reason does not properly comply with each of the Dissent Procedures required to be complied with by a Dissenting Shareholder loses such right to dissent.

A Dissenting Shareholder may not withdraw a Notice of Dissent without the consent of OWP.

A Dissenting Shareholder may, with the written consent of OWP, at any time prior to the payment to the Dissenting Shareholder of the full amount of money to which the Dissenting Shareholder is entitled, abandon such Dissenting Shareholder's dissent to the Arrangement or Amalgamation by giving written notice to OWP, withdrawing the Notice of Dissent, by depositing such notice with OWP, or mailing it to OWP by registered mail, at its head office at Suite 1201, 700 West Pender Street, Vancouver, BC V6C 1G8 , marked to the attention of the President.

OWP Shareholders who wish to exercise their Dissent Right should carefully review the dissent procedures described in Sections 237 to 247 of the BCBCA attached to this Circular as Schedule "D" and seek independent legal advice, as failure to adhere strictly to the Dissent Right requirements may result in the loss of any right to dissent.

RISK FACTORS PERTAINING TO THE ARRANGEMENT

In evaluating the Arrangement, OWP Shareholders should carefully consider, in addition to the other information contained in this Circular, the following risk factors associated with NU2U. These risk factors are not a definitive list of all risk factors associated with NU2U and the business (formerly of OWP) to be carried out by NU2U.

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 NU2U. 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 NU2U will enter into any electricity purchase agreements.

It is the strategy of NU2U to obtain and develop new wind power generation assets. The existence of competition could adversely affect NU2U'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 NU2U. 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 NU2U. The directors of NU2U are required by law, however, to act honestly and in good faith with a view to the best interests of NU2U 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 NU2U and to abstain from voting as a director for the approval of any such transaction.

Dependency on a Small Number of Management Personnel

NU2U is dependent on a very small number of key personnel, the loss of any of whom could have an adverse effect on NU2U and its business operations. NU2U also may need to retain qualified technical and sales personnel.

Development Costs

NU2U may experience losses due to higher prices of labour and consulting fees and costs of materials. NU2U 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, and NU2U intends to pass such additional costs to buyers through higher pricing. Any significant increase that NU2U is unable to pass on to buyers may have a negative material impact on NU2U and their business operations.

General and Industry Risks

In the normal course of business, NU2U 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, NU2U 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 NU2U will be successful in developing the Wind Assets or enter into electricity purchase agreements.

No History of Earnings or Dividends

NU2U has no history of earnings, and there is no assurance that the Property, and the Agreements and Interests, or any other licensing agreement that may be acquired by OWP, or any other property that may be acquired by OWP, will generate earnings, operate profitably or provide a return on investment in the future. NU2U has no plans to pay dividends for the foreseeable future.

Potential Profitability Depends Upon Factors Beyond the Control of NU2U

The potential profitability of the Wind Assets or any other assets that may be acquired by NU2U is dependent upon many factors beyond NU2U's control. For instance, prices are subject to market conditions and availability of credit and respond 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 NU2U cannot predict and are beyond NU2U'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 NU2U.

Regulations, Permits, and Compliance

The current or future operations of NU2U 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 or research, which NU2U may require for the Agreements and Interests or other projects which NU2U may undertake will be given.

In particular, the current or future operations of NU2U 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 NU2U may require for the construction and development of the power generation assets or other projects which NU2U may undertake will be given.

Securities of NU2U and Dilution

NU2U 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, NU2U will require significant additional funds to further such activities. To obtain such funds, NU2U may sell additional securities including, but not limited to NU2U Shares or some form of convertible security, the effect of which would result in substantial dilution of the equity interests of the holders of NU2U Shares.

There is no assurance that additional funding will be available to NU2U to develop the Wind Assets and to acquire additional power assets. There is no assurance that NU2U 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 NU2U may acquire.

Supply and Demand

NU2U's performance would be affected by the supply and demand for green energy in British Columbia and in the U.S. 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.

INFORMATION CONCERNING NU2U AFTER THE ARRANGEMENT

The following is a description of NU2U assuming completion of the Arrangement.

Name, Address, and Incorporation

NU2U was incorporated as "NU2U Resources Corp." pursuant to the BCBA on August 19, 2011, for the purposes of the Arrangement. NU2U is currently a private company and a wholly-owned subsidiary of OWP. Upon completion of the Arrangement, NU2U will be a reporting issuer in the Provinces of British Columbia and Alberta. NU2U's head office is located at Suite 1201, 700 West Pender Street, Vancouver, British Columbia, and its registered and records office is located at Suite 1201, 700 West Pender Street, Vancouver, British Columbia.

Inter-corporate Relationships

NU2U is the wholly-owned subsidiary of OWP. NU2U does not have any subsidiaries.

Significant Acquisition and Dispositions

NU2U has not completed a fiscal year. There are no significant acquisitions or dispositions, completed or probable, for which financial statements would be required under applicable securities legislation, save pursuant to this Arrangement described herein. Details of the Arrangement are provided under "The Arrangement". The Arrangement, if successfully completed, will result in NU2U being assigned the Wind Assets in exchange for the issue of approximately 23,849,615 OWP Shares multiplied by the Conversion Factor. The future operating results and financial position of NU2U cannot be predicted. Shareholders may review the NU2U pro-forma financial statements giving effect to the Arrangement as if it had occurred on July 31, 211, and attached as Schedule "H" to this Circular.

Trends

NU2U is a wind-power development company whose principal business following the Arrangement will be the development and acquisition of wind power projects. NU2U's financial success will be dependent upon the extent to which it can develop these projects.

Wind power is a mature technology compared with many other renewables, and in some jurisdictions it can generate power at rates competitive with traditional energy sources, even without any kind of subsidies. The costs of generation equipment are continuing to fall. Still, finding appropriate sites and getting permits can be difficult. The intermittency of wind, and difficulties in storing the power generated, may limit growth.

The success of NU2U is largely dependent upon factors beyond NU2U's control, such as the equities markets in general. *See* "Risk Factors Pertaining to NU2U".

Other than as disclosed in this Circular, NU2U is not aware of any trends, uncertainties, demands, commitments or events which are reasonably likely to have a material effect upon its revenues, income from continuing operations, profitability, liquidity or capital resources, or that would cause reported financial information not necessarily to be indicative of future operating results or financial condition.

General Development of NU2U's Business

NU2U was recently incorporated on August 19, 2011 and has not yet commenced commercial operations. NU2U will acquire the Wind Assets as part of the Arrangement, and will commence operations as a wind power development company. The $10,000 in cash coming from OWP as part of the Arrangement should provide NU2U with the capital necessary to fulfill NU2U's short-term needs. Completion of the Arrangement is subject to the approval of the Arrangement by the OWP Shareholders, the Court and the Exchange.

NU2U's Business History

The Board has determined that it would be in the best interests of the company to continue to focus its business efforts on the business of Gorilla and potential acquisitions of interests in other properties, and transfer its interest in the Wind Assets to a newly-formed subsidiary company, being NU2U, pursuant to the terms and conditions of the Arrangement Agreement.

Pursuant to the Arrangement, OWP will transfer to NU2U all of OWP's interest in the Wind Assets and $10,000 in cash in exchange for 23,849,615 NU2U Shares multiplied by the Conversion Factor, which shares will be distributed to the OWP Shareholders who hold OWP Shares on the Share Distribution Record Date. The funds to be received by NU2U pursuant to the Arrangement should provide NU2U with the capital necessary to fund its short-term objectives. Completion of the Arrangement is subject to the approval of the Arrangement by the OWP Shareholders, the Court and the Exchange.

Selected Unaudited Pro-Forma Financial Information of NU2U

NU2U was incorporated on August 19, 2011. NU2U has not yet conducted any commercial operations. The following is a summary of certain financial information on a pro-forma basis for NU2U as at July 31, 2011, assuming completion of the Arrangement as of such date, and should be read in conjunction with the unaudited pro-forma balance sheet of NU2U appended to this Circular as Schedule "H". This pro-forma balance sheet was prepared as if the Arrangement had occurred on July 31, 2011, taking into account the assumptions stated therein. The pro-forma balance sheet is not necessarily reflective of the financial position that would have resulted if the events described therein had occurred on July 31, 2011. In addition, the pro-forma balance sheet is not necessarily indicative of the financial position that may be attained in the future.

	Pro-forma Financial Information of NU2U as at July 31, 2011 (unaudited)
Cash	$ 5,000
Investment in Katabatic Power Corp.	1
Total assets	**$ 5,001**
Current liabilities	$ –
Share capital	5,001
Total liabilities and shareholders' equity	**$ 5,001**
Number of issued NU2U Shares issued on acquisition of the Wind Assets	**$ 23,849,615**

Dividends

NU2U does not anticipate paying any dividends on its common shares in the short or medium term. Any decision to pay dividends on the NU2U Shares in the future will be made by the board of directors of NU2U on the basis of the earnings, financial requirements and other conditions existing at such time.

Business of NU2U

NU2U is not carrying on any business at the present time. On completion of the Arrangement, NU2U will commence its business as a wind power development company.

Liquidity and Capital Resources

Pursuant to the Arrangement, OWP will transfer to NU2U all of OWP's interest in the Wind Assets and $10,000 in cash in exchange for 23,849,615 OWP Shares multiplied by the Conversion Factor, which shares will be distributed to the OWP Shareholders who hold OWP Shares on the Share Distribution Record Date.

NU2U is a start-up wind power development company and therefore has no regular source of income. other than interest income it may earn on funds invested in short-term deposits. As a result, NU2U's ability to conduct operations, including the development of the Wind Assets or the evaluation and acquisition of additional wind

assets, is based on its current cash and its ability to raise funds, primarily from equity sources, and there can be no assurance that NU2U will be able to do so.

See "Selected Unaudited Pro-forma Financial Information" for information concerning the financial assets of NU2U resulting from the Arrangement.

Results of Operations

NU2U has not carried out any commercial operations to date.

Available Funds

Pursuant to the Arrangement, OWP will transfer to NU2U all of OWP's interest in the Wind Assets and $10,000 in cash, in exchange for 23,849,615 OWP Shares multiplied by the Conversion Factor.

The estimated unaudited pro-forma working capital of NU2U at July 31, 2011 was approximately $5,000, which will be available to NU2U upon completion of the Arrangement.

Share Capital of NU2U

The following table represents the share capitalization of NU2U as at July 31, 2011, both prior to and assuming completion of the Arrangement.

Share Capital	Authorized	Prior to the Completion of The Arrangement	After Completion of the Arrangement
Common Shares	Unlimited	1 [(1)]	23,849,615

[(1)] One common share of NU2U was issued on incorporation and will be redeemed and cancelled by NU2U concurrent with the completion of the Arrangement.

NU2U is authorized to issue an unlimited number of common shares without par value, of which approximately 23,849,615 common shares (subject to multiplication by the Conversion Factor) and no preferred shares will be issued and outstanding upon completion of the Arrangement. There are no special rights or restrictions attached to the common shares.

Fully Diluted Share Capital of NU2U

The pro-forma fully diluted share capital of NU2U, assuming completion of the Arrangement and the exercise of all OWP Share Commitments is set out below:

Designation of NU2U Shares	Number of NU2U Shares	Percentage of Total
Subscriber's share issued on incorporation [(1)]	1	0%
NU2U Shares issued in exchange for Assets, which shares will be distributed to the OWP Shareholders [(2)]	23,849,615	100%
Total		**100%**

[(1)] One common share of NU2U was issued on incorporation and will be redeemed and cancelled concurrent with the completion of the Arrangement.

[(2)] Subject to multiplication by the Conversion Factor.

Prior Sales of Securities of NU2U

NU2U issued one common share to OWP at a price of $1.00 on incorporation on August 19, 2011.

Options, Warrants and Convertible Securities

NU2U will have no options, warrants or other convertible securities issued and outstanding as of the Effective Date.

Principal Shareholders of NU2U

As of the date of this Circular, OWP owns 100% of NU2U, being one incorporator share issued at a price of $1.00.

Assuming completion of the Arrangement, to the knowledge of the directors of OWP the following persons will own directly or indirectly shares carrying more than 10% of the voting rights attached to all equity shares of OWP:

Name	Number of Shares	Percentage Prior to Giving Effect to the Amalgamation [(1)]
Thomas Bell, President, CEO, CFO & Director	3,231,787	13.6%
Patrick Lavin, Director	3,231,787	13.6%
Donald Gordon	3,231,786	13.6%

(1) Based on a total of 23,849,615 NU2U Shares issued and outstanding after giving effect to the Arrangement.

Directors and Officers of NU2U

The following table sets out the names of the current and proposed directors and officers of NU2U, the municipalities of residence of each, all offices currently held by each of them, their principal occupations within the five preceding years, the period of time for which each has been a director or executive officer of NU2U, and the number and percentage of NU2U Shares to be beneficially owned by each, directly or indirectly, or over which control or direction will be exercised, upon completion of the Arrangement.

Name, Province and Country of Residence	Principal Occupation or Employment During the Past 5 Years	Current Position(s) with NU2U	Director/ Officer Since	Number/ Percentage of NU2U Shares Beneficially Owned or over which Control or Direction is Exercised [(2)]
Thomas Bell [(1)] British Columbia, Canada	President and CEO of Katabatic Power Corp. since October 2009; Executive Vice President, Corporate Development of Great Canadian Gaming Corporation from 1993 to 2009.	President, CEO, CFO and Director	August 19, 2011	3,231,787 [(3)] 13.6%
Donald Gordon [(1)] British Columbia, Canada	Principal of DAG Consulting Corp. since 2000; Senior Advisor, Canadian National Stock Exchange since 2005; and Executive Director, Canadian Listed Company Association	Director	August 19, 2011	3,231,786 [(4)] 13.6%
Patrick Lavin [(1)] British Columbia, Canada	CFO of Orca Power Corp. since December 2004; President and CEO of Orca Power Corp. since November 2006. CFO of Abbastar Resources Corp. since June 2005.	Director	August 19, 2011	3,231,787 [(5)] 13.6%

(1) Member of the Audit Committee.

(2) After giving effect to the Arrangement.

(3) Of these shares, Thomas Bell indirectly holds 1,400,000 common shares through Green Eagle Renewables Ltd. and 1,447,787 common shares through LAB Capital Corp.

(4) Of these shares, Donald Gordon indirectly holds 3,090,786 common shares through LAB Capital Corp.

(5) Of these shares, Patrick Lavin indirectly holds 1,461,427 common shares through LAB Capital Corp.

The following is a description of the individuals who will be directors and officers of NU2U following the completion of the Arrangement:

Thomas Bell, President, CEO, CFO and Director. Mr. Bell has been President and CEO of Katabatic Power Corp. since October 2009. He has extensive executive and business experience which he gained in the position of Executive Vice President, Corporate Development at Great Canadian Gaming Corporation from 1993 to 2009.

Don Gordon, Director - Mr. Gordon is a principal of DAG Consulting Corp., through which corporate finance consulting assignments are conducted. Mr. Gordon has been involved in the listing of over 50 companies in the past eight years as an independent consultant to issuers and investment dealers. Mr. Gordon is an independent contractor serving at the Canadian National Stock Exchange conducting business development for the CNSX. Mr. Gordon is also Executive Director of the Canadian Listed Company Association and member of the Canadian Advocacy Council for Canadian CFA Institute Societies. Previously, Mr. Gordon held management positions in corporate finance and marketing over a 17-year career with the Vancouver Stock Exchange/CDNX (now TSX Venture Exchange). Mr. Gordon is a past president and board member of the Vancouver Society of Financial Analysts. Mr. Gordon holds BA and MBA degrees from the University of British Columbia and is a CFA charter holder.

Patrick Lavin, Director. Mr. Lavin is a certified general accountant and has over 20 years of experience in the areas of corporate finance and financial administration of public companies. Mr. Lavin is also the President and CFO of Orca Power Corp. and CFO of Abbastar Resources Corp.

Corporate Cease Trade Orders or Bankruptcies

Other than as disclosed below, no director, officer, promoter or other member of management of NU2U is, or within the ten years prior to the date of this Circular has been, a director, officer, promoter or other member of management of any other issuer that, while that person was acting in the capacity of a director, officer, promoter or other member of management of that issuer, was the subject of a cease trade order or similar order or an order that denied the issuer access to any statutory exemptions for a period of more than thirty consecutive days.

Mr. Gordon is a director of Tomco Developments Inc. which was subject to a cease trade order issued by the British Columbia Securities Commission on October 12, 2005, for failure to file required financial information in the prescribed time. The cease trade order was revoked on January 13, 2006. Tomco Developments Inc. was cease traded on October 7, 2008 by the British Columbia Securities Commission and on January 5, 2009 by the Alberta Securities Commission for failure to file audited financial statements for the year ended May 31, 2008 and remains under the cease trade order as of the date of this Circular.

Penalties or Sanctions

No director, officer, promoter or other member of management of NU2U has, during the ten years prior to the date of this Circular, been subject to any penalties or sanctions imposed by a court or securities regulatory authority relating to trading in securities, promotion, formation or management of a publicly traded company, or involving fraud or theft.

Personal Bankruptcies

No director, officer, promoter or other member of management of NU2U has, during the ten years prior to the date of this Circular, been declared bankrupt or made a voluntary assignment into bankruptcy, made a proposal under any legislation relating to bankruptcy or insolvency or has been subject to or instituted any proceedings, arrangement, or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold his or her assets.

Conflicts of Interest

The directors of NU2U are required by law to act honestly and in good faith with a view to the best interest of NU2U and to disclose any interests which they may have in any project or opportunity of NU2U. If a conflict of interest arises at a meeting of the board of directors, any director in a conflict will disclose his interest and abstain from voting on such matter. In determining whether or not NU2U will participate in any project or opportunity, that director will primarily consider the degree of risk to which NU2U may be exposed and its financial position at that time.

Except as disclosed in this Circular, to the best of OWP's knowledge, there are no known existing or potential conflicts of interest among NU2U and its promoters, directors, officers or other members of management as a result

of their outside business interests except that certain of the directors, officers, promoters and other members of management serve as directors, officers, promoters and members of management of other public companies, and therefore it is possible that a conflict may arise between their duties as a director, officer, promoter or member of management of such other companies.

Executive Compensation of NU2U

The executive officers of NU2U (the "**Executive Officers**") will be Thomas Bell, CEO, and Patrick Lavin, CFO.

NU2U does not have an employment contract with any of its Executive Officers pursuant to which the Executive Officers will be compensated for their services as executive officers of NU2U.

Indebtedness of Directors and Executive Officers of NU2U

No individual who is, or at any time from the date of NU2U's incorporation to the date hereof, was a director or executive officer of OWP, or an associate or affiliate of such an individual, is or has been indebted to NU2U.

NU2U's Auditor

Davidson & Company LLP, Chartered Accountants, will be appointed as auditors of NU2U.

NU2U's Material Contracts

The following is a material contract of NU2U:

Name of Contract	Parties	Date	Nature of Contract and Consideration
Plan of Arrangement and Arrangement Agreement	Orca Wind Power Corp. and NU2U Resources Corp.	August 24, 2011	A plan of arrangement pursuant to which OWP will spin off the Wind Assets to NU2U. A copy of the Arrangement Agreement is attached to this Circular as Schedule "A".

The material contract described above may be inspected at the registered office of NU2U at Suite 1201, 700 West Pender Street, Vancouver, British Columbia, during normal business hours prior to the Meeting and for a period of thirty days thereafter.

Promoters

OWP is the promoter of NU2U.

NEW GORILLA AFTER THE ARRANGEMENT AND AMALGAMATION

The following is a description of New Gorilla assuming completion of the Arrangement by OWP and NU2U, and completion of the Amalgamation by OWP and Gorilla.

Name, Address, and Incorporation

New Gorilla will be an amalgamated company and will continue under the BCBCA upon the effective date of the Amalgamation. New Gorilla will continue to carry on the mineral exploration and property acquisition business of Gorilla under the name "Gorilla Resources Corp."

New Gorilla's principal executive office is located at Suite 2001, 1050 Burrard Street, Vancouver, British Columbia, Canada V6Z 2R9. New Gorilla's registered and records office address is Suite 1820, 925 West Georgia Street, Vancouver, British Columbia, Canada V6C 3L2.

Directors and Officers

The directors of New Gorilla will be the current directors of Gorilla, being Donald Sheldon, Scott Sheldon, Ted Reid and Ranjit Pillai.

Business of Gorilla – Three-year history

On June 6, 2011, Gorilla entered into the Option Agreement with the Optionor pursuant to which it has the option to acquire a 100% undivided interest and to all right, title and interest of the Optionor to the Mining Claims located on the Property, in the Whitehorse, Yukon Territory mining district. Gorilla is to pay an aggregate of $176,350 and issue 250,000 shares in its capital to the Optionor over a period of three years. See the table below for a payment and issuance schedule.

Deadline	*Status*	*Cash Payments*	*Common Shares*
On execution of the Option Agreement	Paid	$15,900	-
Upon completion of Wels Technical Report	Paid	$15,450	-
On or before December 6, 2011		–	150,000
On or before September 30, 2012		$25,000	100,000
On or before September 30, 2013		$40,000[(1)]	-
On or before September 30, 2014		$80,000[(1)]	-
TOTAL		**$176,350**	**250,000**

(1) Payable in cash, common shares in the capital of Gorilla or a combination of the foregoing in the sole discretion of Gorilla.

Once Gorilla has earned its 100% interest, it is required to pay the Optionor an annual advance royalty payment of $20,000 within 60 days following the end of its fiscal year until such time as the Mineral Claims are in commercial production.

Following the commencement of commercial production, the Optionor are also entitled to receive a royalty interest equal to 3% of the net smelter returns (being the actual proceeds received by Gorilla from a smelter or other place of sale or treatment in respect of all ore, metals, bullion or concentrates removed by it from the Mineral Claims to the smelter or other place of sale or treatment). Gorilla has the option to redeem the royalty payment at any time by paying a onetime payment of $750,000 to the Optionor for each 1% royalty rate, to a maximum of $1,500,000, and any such redemption will extinguish Gorilla's obligation to pay that share of the net smelter returns to the Optionor.

Business of the Company Following the Arrangement and Amalgamation

New Gorilla will continue the business of Gorilla following and subject to completion of the Arrangement and Amalgamation.

Description of Share Capital

The authorized share capital of New Gorilla will consist of an unlimited number of New Gorilla Shares without par value and an unlimited number of preference shares without par value. Upon completion of the Arrangement and the Amalgamation, anticipated to be on or about September 30, 2011, there will be 11,492,481 New Gorilla Shares issued and outstanding without giving effect to the Gorilla Private Placement, and up to 12,492,481 New Gorilla Shares issued and outstanding assuming the full amount of the Gorilla Private Placement is subscribed for.

New Gorilla Shareholders will be entitled to receive notice of any meeting of New Gorilla Shareholders and to attend and vote thereat, except those meetings at which only the holders of shares of another class or of a particular series are entitled to vote. Each New Gorilla Share will entitle its holder to one vote at meetings at which they are entitled to attend and vote. The holders of New Gorilla Shares will be entitled to receive, on a *pro-rata* basis, such dividends as its board of directors may declare out of funds legally available for the payment of dividends. On the dissolution, liquidation, winding-up or other distribution of the assets of New Gorilla, New Gorilla Shareholders will be entitled to receive on a *pro-rata* basis all of the assets of New Gorilla remaining after payment of all of New Gorilla's liabilities and subject to the prior rights attached to any preferred shares of OWP to receive a return of capital and unpaid dividends. The New Gorilla Shares carry no preemptive or conversion rights.

Changes in Share Capital

New Gorilla will issue a total of 11,492,481 New Gorilla Shares upon completion of the Amalgamation, without giving effect to the Gorilla Private Placement pursuant to which up to an additional 1,000,000 New Gorilla Shares may be issued upon completion of the Amalgamation.

Dividend Policy

It is not expected that New Gorilla will pay dividends in the foreseeable future. New Gorilla will retain all available funds, if any, for use in its business.

FINANCIAL INFORMATION

Selected Pro-Forma Financial Information – OWP and Gorilla combined

The following summary pro-forma financial information of New Gorilla is derived from Gorilla`s Pro-Forma Combined Financial Statements giving effect to the Amalgamation as at July 31, 2011, which were prepared in accordance with accounting principles generally acceptable in Canada, attached as Schedule "C" to this Circular.

	Gorilla Pro-Forma Combined period ended July 31, 2011 (Audited) ($)
Total Revenues	–
Total Expenses	36,652
Net Loss and Comprehensive Loss	(36,652)
Current Assets	80,933
Mineral Properties	31,350
Total Assets	112,283
Current Liabilities	18,435
Long-Term Liabilities	–
Share Capital less share subscriptions receivable	130,500
Deficit	(36,652)
Total Shareholders' Equity	93,848
Basic and Diluted Loss Per Share	(0.04)

THE MEETING AND MATTERS TO BE ACTED UPON AT THE MEETING

Arrangement with NU2U

At the Meeting, OWP Shareholders will be asked to approve a special resolution approving the Amalgamation. The text of the resolution to be considered and, if thought fit, approved at the Meeting is substantially as follows:

"BE IT RESOLVED as a special resolution that:

1. **The Arrangement between Orca Wind Power Corp. and NU2U Resources Corp., pursuant to the steps outlined in the Arrangement Agreement and Plan of Arrangement, be and it is hereby authorized, approved and adopted;**
2. **The Arrangement Agreement dated August 24, 2011, between OWP and NU2U, attached as Schedule "A" to the Circular, be and it is hereby authorized, approved and adopted;**
3. **Notwithstanding that this resolution has been duly passed by the OWP Shareholders, approval is hereby given to the board of directors of OWP to amend the terms of the Arrangement to the extent permitted by the Arrangement Agreement in any manner, and subject to the terms of the Arrangement Agreement, to determine not to proceed with the Arrangement and to revoke this resolution at any time prior to the effective date of the Arrangement; and**
4. **Any one director or officer of OWP be and is hereby authorized, for and on behalf of OWP, to execute and deliver any documents, agreements and instruments and to perform all such other acts and things in such person's opinion as may be necessary or desirable to implement this special resolution and the matters authorized hereby, such determination to be conclusively evidenced by the execution and delivery of any such documents, agreements or instruments and the doing of any such act or thing.**

Approval of the Arrangement Resolution will require the affirmative vote of two-thirds of the votes cast at the Meeting in respect thereof.

Amalgamation with Gorilla

At the Meeting, OWP Shareholders will be asked to approve a special resolution approving the Amalgamation. The text of the resolution to be considered and, if thought fit, approved at the Meeting is substantially as follows:

"BE IT RESOLVED as a special resolution that:

1. **The Amalgamation between Orca Wind Power Corp. and Gorilla Resources Corp., pursuant to the steps outlined in the Amalgamation Agreement, be and it is hereby authorized, approved and adopted;**
2. **The Amalgamation Agreement dated August 24, 2011, between OWP and Gorilla, attached as Schedule "B" to the Circular, be and it is hereby authorized, approved and adopted;**
3. **Notwithstanding that this resolution has been duly passed by the OWP Shareholders, approval is hereby given to the board of directors of OWP to amend the terms of the Amalgamation to the extent permitted by the Amalgamation Agreement in any manner, and subject to the terms of the Amalgamation Agreement, to determine not to proceed with the Amalgamation and to revoke this resolution at any time prior to the effective date of the Amalgamation; and**
4. **Any one director or officer of OWP be and is hereby authorized, for and on behalf of OWP, to execute and deliver any documents, agreements and instruments and to perform all such other acts and things in such person's opinion as may be necessary or desirable to implement this special resolution and the matters authorized hereby, such determination to be conclusively evidenced by the execution and delivery of any such documents, agreements or instruments and the doing of any such act or thing.**

Approval of the Amalgamation Resolution will require the affirmative vote of two-thirds of the votes cast at the Meeting in respect thereof.

INFORMATION CONCERNING OWP

Note to Reader

The disclosure in this section has been prepared prior to giving effect to the Arrangement and the Amalgamation. Unless otherwise defined herein, all capitalized words and phrases used herein have the meanings ascribed to such words and phrases under the headings "Glossary of Terms" in the Circular.

Corporate Structure

OWP was incorporated under the BCBCA on November 2, 2010. OWP is a reporting issuer in the Provinces of British Columbia and Alberta pursuant to an arrangement completed with OWP's former parent, Orca Power Corp., on August 10, 2011. OWP's head and registered office is located at Suite 1201, 700 West Pender Street, Vancouver, B.C. V6C 1G8.

OWP has one wholly-owned subsidiary, NU2U which was incorporated under the BCBCA on August 19, 2011.

Business of OWP and History Since Inception

OWP is a development stage company in the business of wind power generation. OWP was formerly a private, wholly-owned subsidiary of Orca until the completion of a plan of arrangement under the BCBCA on August 10, 2011 pursuant to which OWP was spun-off as a separate entity and became a reporting issuer in British Columbia and Alberta. Under the terms of the plan of arrangement and arrangement agreement, Orca transferred to OWP $15,000 in cash and all of Orca's interest in and to the Wind Assets in exchange for OWP issuing 17,849,616 OWP shares that were distributed to Orca shareholders of record as of December 29, 2010. The share distribution was effected on August 10, 2011.

Also, on August 10, 2011 OWP issued 6,000,000 common shares to a company with directors in common pursuant to a debt settlement agreement dated July 15, 2011 in settlement of debt in the amount of $6,000 owed for the provision of management services

On August 24, 2011 OWP and Gorilla entered into the Amalgamation Agreement on the terms and subject to the conditions hereinafter described.

Management's Discussion and Analysis

See the OWP Management Discussion and Analysis from Incorporation to April 30, 2011 included as Schedule "I" hereto, which is dated as of August 19, 2011. The discussion of the operating results and financial position of OWP contained in Schedule "I" should be read in conjunction with the Unaudited Interim Financial Statements contained in Schedule "J", along with relevant disclosure contained in this Circular.

The Unaudited Interim Financial Statements and the financial data derived therefrom and included in this Circular are prepared in accordance with Canadian generally accepted accounting principles and are reported in Canadian dollars.

Market for OWP Securities

OWP does not currently have any class of shares listed on a stock exchange.

Consolidated Capitalization of OWP

OWP is authorized to issue an unlimited number of commons shares without par value. The following table sets forth the capitalization of OWP as at the dates indicated:

Designation of Security	Authorized	Outstanding as at August 24, 2011	Outstanding After Giving Effect to the Amalgamation (Unaudited)
Common Shares	Unlimited	23,849,615	1,192,481 New Gorilla shares (all held by former OWP Shareholders)

Designation of Security	Authorized	Outstanding as at August 24, 2011	Outstanding After Giving Effect to the Amalgamation (Unaudited)
Options		Nil	Nil
Warrants		Nil	Nil
Indebtedness		Nil	Nil

Options to Purchase Securities of OWP

As of the date of this Circular, there are no outstanding stock options or warrants issued by OWP.

Description of the Securities of OWP

OWP's Shares have no special rights and restrictions attached to them and each share carries one vote.

Within 12 months before the date of this Circular, OWP has issued an aggregate of 23,849,615 OWP Shares. The specifics of the OWP Shares issued are set forth below.

Date Issued	Price per Share	Number of OWP Shares	Number of New Gorilla Shares Upon Effecting the Amalgamation
August 10, 2011	– [(1)]	17,849,615	892,481
August 10, 2011	$0.001	6,000,000	300,000

[(1)] Issued pursuant to the arrangement completed by OWP and Orca, its former parent.

OWP Escrowed Securities

Currently there are no securities held in Escrow.

If the Amalgamation is approved, and the New Gorilla Shares are approved for listing on the Exchange, the securities of the Principals of OWP who will be Principals of New Gorilla, or securities of holders who purchased at a price of less than $0.10 per share, are likely to be placed into escrow pursuant to Policy 2 of the Exchange and National Policy 46-201 or be made subject to a lock-up agreement on terms satisfactory to the Exchange. Below are the particulars with respect to the securities expected to be placed in escrow or lock-up.

Designation of class held in escrow	Number of New Gorilla Securities to be Held in Escrow or Lock-Up	Percentage of Class
Common shares	300,000	7.1%

[(1)] Based on a total of 12,492,481 shares in New Gorilla issued and outstanding upon giving effect to the Amalgamation.

See the "Pro-Forma Information after Giving Effect to the Amalgamation" in this Circular for more particulars with respect to the securities expected to be escrowed in New Gorilla.

Principal Shareholders of OWP

To the knowledge of the directors and officers of OWP, as of the date of this Circular, there are no persons or companies who beneficially own, directly or indirectly, OWP Shares carrying more than 10% of the voting rights attached to all OWP Shares prior to the Amalgamation other than as set forth in the table below.

Name	Number of Shares	Percentage Prior to Giving Effect to the Amalgamation [(1)]
Thomas Bell, President, CEO, CFO & Director	3,231,787	13.6%

Name	Number of Shares	Percentage Prior to Giving Effect to the Amalgamation [1]
Patrick Lavin, Director	3,231,787	13.6%
Donald Gordon, Director	3,231,786	13.6%

[1] Based on a total of 23,849,615 OWP Shares issued and outstanding as of the date of this Circular.

Directors and Executive Officers of OWP

The following table sets out the names of current directors and executive officers, their respective principal occupations within the five preceding years, their effective date of appointment as directors or executive officers of OWP, and the number of OWP Shares which each beneficially owns, directly or indirectly, or over which control or direction is exercised as of the date of this Circular.

Name of Nominee; Current Position with OWP and Province and Country of Residence	Principal Occupation, Business or Employment within 5 preceding years [1]	Director Since	OWP Shares Beneficially Owned or Controlled [1]	Gorilla Shares Beneficially Owned or Controlled
Thomas Bell [1] [2] British Columbia, Canada President, CEO, CFO and Director	President and CEO of Katabatic Power Corp. since October 2009; Executive Vice President, Corporate Development of Great Canadian Gaming Corporation from 1993 to 2009.	November 2010	383,000 Direct 2,847,787 Indirect	100,000
Dennis Fitzgerald [1] [2] British Columbia, Canada Director	President, DJF Consulting Ltd., since July 2008 to present; Director of Energy, Catalyst Paper Corp. prior to July 2008.	November 2010	Nil	Nil
Patrick Lavin [1] [2] British Columbia, Canada Director	CFO of Orca Power Corp. since December 2004; President and CEO of Orca Power Corp. since November 2006. CFO of Abbastar Resources Corp. since June 2005.	August 2011	1,769,360 Direct 1,461,427 Indirect	100,000

[1] The information as to principal occupation, business or employment, penalties, sanctions, cease trade orders, bankruptcies, OWP Shares and Gorilla Shares beneficially owned or controlled is not within the knowledge of the management of OWP and has been furnished by the respective nominees. Each nominee has held the same or a similar principal occupation with the organization indicated or a predecessor thereof for the last five years.

[2] Member of the Audit Committee.

Indebtedness of Directors and Executive Officers of OWP

No director or executive officer of OWP is indebted to OWP.

Risk Factors

See "Risk Factors Pertaining to the Arrangement" of this Circular for further details concerning the risk factors applicable to the business of OWP.

Promoters

As of the date of this Circular, OWP has no promoters.

Legal Proceedings

As of the dated of this Circular, OWP is not a party to any material legal proceedings or any regulatory actions. OWP does not contemplate any material legal proceedings and is not aware of any material legal proceedings to be contemplated against it.

Interest of OWP Management and Others in Material Transactions

Unless otherwise disclosed herein, no informed person or proposed nominee for election as a director, or any associate or affiliate of any of the foregoing, has or has had any material interest, direct or indirect, in any transaction or proposed transaction since the commencement of OWP's most recently completed financial year, which has materially affected or will materially affect OWP or any of its subsidiaries, other than as disclosed by OWP during the course of the year or as disclosed herein.

Auditors, Transfer Agents and Registrars

Lancaster & David, Chartered Accountants, of Suite 510, 701 West Georgia St., P.O. Box 10133, Pacific Centre, Vancouver, B.C. V7Y 1C6 are the auditors of OWP. Computershare Investor Services Inc. of 510 Burrard Street, 3rd Floor, Vancouver, B.C. V6C 3B9 is the transfer agent and registrar for OWP's Shares.

OWP Material Contracts

The following table summarizes the material contracts of OWP.

Name of Contract	Parties	Date	Nature of Contract and Consideration
Plan of Arrangement and Arrangement Agreement	Orca Wind Power Corp. and NU2U Resources Corp.	August 24, 2011	A plan of arrangement pursuant to which OWP will spin off the Wind Assets to NU2U. A copy of the Arrangement Agreement is attached to this Circular as Schedule "A".
Amalgamation Agreement	Orca Wind Power Corp. and Gorilla Resources Corp.	August 24, 2011	Amalgamation Agreement. A copy of the Amalgamation Agreement is attached to this Circular as Schedule "B".
Plan of Arrangement and Arrangement Agreement	Orca Power Corp., Castagra Products Corp. , OWP Fire Safety Products Corp., Orca Wind Power Corp. and Orca Tidal Power Corp.	November 15, 2010	A plan of arrangement pursuant to which OWP was spun off from its parent, Orca Power Corp. A copy of the plan of arrangement included in the information circular of Orca Power Corp. dated November 25, 2010 is available on www.sedar.com.

Interest of Experts

Certain legal matters relating to the Amalgamation have been passed upon by Linas Antanavicius, legal counsel of OWP. Linas Antanavicius owned no OWP Shares as of the date of this Circular.

Other Material Facts

OWP is not aware of other material facts in addition to those disclosed in this Circular.

INFORMATION CONCERNING GORILLA

Corporate Structure

Gorilla Resources Corp. was incorporated under the BCBCA on May 13, 2011 and operates from Suite 2001, 1050 Burrard St., Vancouver, B.C. V6Z 2S3. Its registered office is located at Suite 1820, 925 West Georgia St., Vancouver, B.C. V6C 3L2. Gorilla is a private company and has no subsidiaries.

Description of the Business of Gorilla

Gorilla is a start-up mineral exploration company engaged in the acquisition and exploration of mineral resource properties in North America.

Gorilla currently has one mineral resource property interest, being the Option Agreement entered into on June 6, 2011. *See* "History Since Inception" and "The Property" for further details concerning the Option Agreement and the Property.

Gorilla, at this time, has not implemented any social or environmental policies but will consider implementing same in the future if it considers it prudent to do so.

History Since Inception

On June 6, 2011, Gorilla entered into the Option Agreement with the Optionor to purchase 100% of the undivided right, title and interest in and to the Mining Claims, consisting of 110 mining claims on the Property, which is known as the "Wels Property", located in the Whitehorse, Yukon Territory mining district. The Property is an early stage exploration property. Gorilla is to pay an aggregate of $176,350 and issue 250,000 shares in its capital to the Optionor over a period of three years. See the table below for a payment and issuance schedule.

Deadline	*Status*	*Cash Payments*	*Common Shares*
On execution of the Option Agreement	Paid	$15,900	-
Upon completion of Wels 43-101 Technical Report	Paid	$15,450	-
On or before December 6, 2011		–	150,000
On or before September 30, 2012		$25,000	100,000
On or before September 30, 2013		$40,000[(1)]	-
On or before September 30, 2014		$80,000[(1)]	-
TOTAL		**$176,350**	**250,000**

(1) Payable in cash, common shares in the capital of Gorilla or a combination of the foregoing in the sole discretion of Gorilla.

Once Gorilla has earned its 100% interest, it is required to pay the Optionor an annual advance royalty payment of $20,000 within 60 days following the end of its fiscal year until such time as the Mineral Claims are in commercial production.

Following the commencement of commercial production, the Optionor is also entitled to receive a royalty interest equal to 3% of the net smelter returns (being the actual proceeds received by Gorilla from a smelter or other place of sale or treatment in respect of all ore, metals, bullion or concentrates removed by it from the Mineral Claims to the smelter or other place of sale or treatment). Gorilla has the option to redeem the royalty payment at any time by paying a onetime payment of $750,000 to the Optionor for each 1% royalty rate, to a maximum of $1,500,000, and any such redemption will extinguish Gorilla's obligation to pay that share of the net smelter returns to the Optionor.

On July 26, 2011, Ted Reid was appointed as the Chief Financial Officer of Gorilla.

The Property

The following information regarding location and description of the Property, including mineralization and sampling, has been excerpted from the "Geology, Geochemistry and Geophysics of the Wels Property, Yukon, Canada" prepared by R.W. Stroshein, P.Eng., Protore Geological Services, dated July 5, 2011 (the "Wels Technical Report").

For more information concerning the description of the Property below, see the Wels Technical Report attached as Schedule "G" to this Circular.

The Mining Claims are found on the Property, located at latitude 62°22´North and longitude 139°55´West on National Topographic System (NTS) map sheet 115J/05 in the Whitehorse Mining District Yukon. The Property covers an area of 2 295 hectares in three separate claim blocks: Wels West, Wels East and Wels South. The Property is located around Wellesley Lake in southwestern Yukon, east of the community of Beaver Creek, and is accessible only by helicopter or float equipped or fixed wing aircraft.

The Property is located in the Windy McKinley Terrane of Western Yukon that is part of the Tintina Gold Belt, a 550-kilometre long band of gold and silver prospects that extends across Yukon and into Alaska. Mineralization within the Tintina Gold Belt is associated with Mid-Cretaceous granitic plutons. The Property (East and West Claims groups) is located within the Windy McKinleyTerrane of Western Yukon. The Windy McKinley Terrane is defined as an assemblage of early Paleozoic-Cretaceous melange and gabbro with oceanic affinity. It is possible that they may be Permian rocks thrust over the Yukon Tannana Terrane.

The South Wels claim block is underlain by an Upper Cretaceous Carmacks Group that is composed of mafic and lesser felsic volcanic rocks. The arcuate aeromagnetic high that trends through the Wels West and South properties has been interpreted as an ophiolite belt. There has been no historic property work reported on the claims areas and no mineralization is known on the Property. A mineral assessment study by the Yukon Geological Survey in 2002 produced anomalous soil and stream sediment geochemical results. On the Wels West claim block, soil samples yielded anomalous gold and arsenic values ranging from 3.0 to 74.5 parts per billion (ppb), and 14.6 to 210.3 parts per million (ppm). A silt sample draining the area of the gold-in-soil anomaly yielded 12. ppb gold and 14.6 ppm arsenic. On the Wels East claim block, soil samples yielded 6.7 ppb and 15.4 ppb gold with corresponding nickel values of 219.5 ppm and 225.7 ppm. A third sample yielded a copper value of 111.6 ppm. On the Wels South claim block, a silt sediment sample that drains the claim area yielded a value of 237.5 ppb gold.

The primary exploration targets on the Property are for gold. Potential for gold quartz veins occurs in Windy McKinley Assemblage greenstone and volcanic rocks and potential for epithermal gold mineralization in the upper Cretaceous Carmacks volcanic rocks. There is also potential for Besshi type massive sulphide mineralization and gabbroic nickel mineralization in the area east of the Wels West claim block.

The Property is at an early exploration stage property. A program of systematic grid soil sampling is recommended on each of the Property three claim blocks accompanied by reconnaissance geological mapping, prospecting and rock sand silt sediment sampling.

Financings

On August 22, 2011, Gorilla raised $15,000 by way of a private placement in which a total of 300,000 common shares in its capital were issued at a price of $0.05 per share. The subscribers under this private placement were Patrick Lavin, Thomas Bell and Donald Gordon, who subscribed for 100,000 shares each.

Gorilla intends to raise additional funds of up to $100,000 at a price of $0.10 per share by completing the Gorilla Private Placement prior to completing the Amalgamation.

Funds Available

The funds available for ongoing operations will not be sufficient to meet Gorilla's, or subject to completion of the Amalgamation, New Gorilla's, financing requirements for the next 12 months. The combined financial statements in Schedule "C" giving effect to the Amalgamation as of July 31, 2011 provide that New Gorilla would have cash of $80,933. Subtracting the $10,000 in cash to be transferred to NU2U upon giving effect to the Arrangement, adding the $15,000 in financing raised by Gorilla in its private placement that closed on August 22, 2011, and assuming an additional $100,000 is raised by completing the Gorilla Private Placement, total funds available would be approximately $185,933. Gorilla plans to raise additional capital through equity or debt financing and any additional acquisitions of mineral properties will be subject to having such capital available.

Gorilla will require additional funds to provide sufficient working capital and for general corporate purposes. Gorilla plans to complete the Gorilla Private Placement prior to effecting the Amalgamation, pursuant to which it will raise up to $100,000.

Use of Available Funds

Assuming completion of the Acquisition, New Gorilla will use the funds available to it over the next 12 months as follows:

Use of Available Funds	
To pay the $25,000 due on September 30, 2011 and the $40,000 due on September 30, 2012 pursuant to the Option Agreement	$ 65,000
To pay for exploration programs on the Property	$ - [2]
To evaluate other properties for their suitability as potential acquisitions	$ - [2]
To pay estimated legal and accounting closing costs with respect to the Amalgamation	$ 80,000
To pay the estimated administrative costs for the next 12 months	$ 41,000 [1]
TOTAL	**$ 186,000** [2]

[1] The anticipated monthly administrative costs for the next 12 months are comprised of: rent ($12,000); utilities, telephone, facsimile and miscellaneous ($1,000); and salaries ($28,000).

[2] Gorilla, and subject to completion of the Acquisition, New Gorilla, will raise funds through equity financing to fund any future exploration programs and consider, and if deemed suitable, acquire additional properties, fund exploration programs and to meet our future commitments.

Gorilla or New Gorilla, as the case may be, will spend the available funds as set out above; however, there may be circumstances where, for sound business reasons, a reallocation of funds may be necessary. The actual use of the Available Funds will vary depending on operating and capital needs from time to time and will be subject to the discretion of the management of Gorilla, or New Gorilla, as the case may be.

Management's Discussion and Analysis

Gorilla is a private company and as such has not prepared interim financial statements or management's discussion and analysis as of the date of this Circular.

Market for Gorilla Securities

As of the date of this Circular, Gorilla Shares are not listed on any exchange and there is no market for Gorilla Shares.

Consolidated Capitalization of Gorilla

Gorilla is authorized to issue an unlimited number of commons shares without par value. Gorilla Shares have no special rights and restrictions attached. Each share carries one vote. The table below sets forth the capitalization of Gorilla as at the dates indicated.

Designation of Security	Authorized	Outstanding as of July 31, 2011 (Unaudited)	Outstanding After Giving Effect to the Amalgamation (Unaudited)
Common Shares	Unlimited	12,492,481 [1]	12,492,481 New Gorilla Shares (1,192,481 held by former OWP Shareholders and 10,300,000 [2] held by former Gorilla Shareholders)
Indebtedness		$18,435	$18,435

[1] Taking into account the Gorilla Private Placement of up to 1,000,000 common shares in the capital of Gorilla.

[2] Including 200,000 New Gorilla Shares held by principals of OWP.

Options to Purchase Securities of Gorilla

As of the date of this Circular, there are no outstanding stock options and no warrants issued.

Description of the Securities of Gorilla

At the date of this Circular, the Gorilla Shares are not listed on any exchange and there is no market for these shares. The Gorilla Shares have no special rights and restrictions attached to them and each share carries one vote.

Within 12 months before the date of this Circular, Gorilla has issued an aggregate of 10,300,000 Gorilla Shares by way of private placements. The specifics of the Gorilla Shares issued are set forth below:

Date Issued	Price per Share	Number of Gorilla Shares
May 13, 2011	$0.005	2,500,000
July 26, 2011	$0.02	7,500,000
August 22, 2011	$0.05	300,000

Prior to completing the Amalgamation, Gorilla anticipates that it will issue up to an additional 1,000,000 Gorilla Shares by completing the Gorilla Private Placement at a price of $0.10 per share.

Gorilla Escrowed Securities

Currently there are no securities of Gorilla held in Escrow.

If the Amalgamation is approved, the securities of the Principals of Gorilla who will be Principals of New Gorilla, or securities of holders who purchased at a price of less than $0.10 per share, are likely to be placed into escrow pursuant to Policy 8 of the Exchange and National Policy 46-201, or subject to a lock-up agreement on terms acceptable to the Exchange. Below are the particulars with respect to the securities expected to be place into escrow after the Amalgamation, provided the common shares of New Gorilla are approved for listing on the Exchange.

Designation of class held in escrow	Number of New Gorilla Securities to be Held in Escrow	Percentage of Class
Common shares	10,300,000	82.4% [(1)]

[(1)] Based on a total of 12,492,481 shares in New Gorilla issued and outstanding upon giving effect to the Amalgamation.

Please see the "Pro-Forma Information after Giving Effect to the Amalgamation" in this Circular for more particulars with respect to the securities expected to be escrowed in New Gorilla.

Gorilla Securities Subject to Voluntary Lock-Up

On August 19, 2011, Gorilla completed a private placement of $15,000 and issued a total of 300,000 Gorilla Shares to Thomas Bell, Patrick Lavin and Donald Gordon, that will be subject to lock-up agreements and will be subject to the following vesting and release schedule, as a condition to completing the Amalgamation:

Vesting Date	Proportion of Vested Shares Released
On the date the Issuer's securities are listed on a Canadian stock exchange (the "**Listing Date**")	15% of the Stock
6 months after the Listing Date	25% of the remainder of the Stock
12 months after the Listing Date	25% of the remainder of the Stock
18 months after the Listing Date	25% of the remainder of the Stock
24 months after the Listing Date	the remainder of the Stock

Principal Shareholders of Gorilla

As of the date of this Circular, the following persons own directly or indirectly equity shares carrying more than 10% of the voting rights attached to all equity shares of Gorilla prior to the Amalgamation and after the Amalgamation, and without giving effect to the Gorilla Private Placement of up to 1,000,000 common shares.

Name	Number of Shares	Percentage Prior to Giving Effect to the Amalgamation [(1)]	Percentage After Giving Effect to the Amalgamation and the Gorilla Private Placement [(2)]
Scott Sheldon, President, CEO & Director	3,750,000	36.4%	30%
Donald Sheldon, Chairman & Director	3,750,000	36.4%	30%
Mark Curry	2,500,000	24.3%	20%

(1) Based on a total of 10,300,000 Gorilla Shares as of the date of this Circular and without giving effect to the Gorilla Private Placement.

(2) Based on a total of 12,492,481 common shares of New Gorilla, and assuming the Gorilla Private Placement of 1,000,000 common shares is subscribed for in full.

Directors and Executive Officers of Gorilla

The following table sets out the names of current directors and executive officers, their respective principal occupations within the five preceding years, their effective date of appointment as directors or executive officers of Gorilla, and the number of Gorilla Shares which each beneficially owns, directly or indirectly, or over which control or direction is exercised as of the date of this Circular.

Name of Nominee; Current Position with Gorilla and Province and Country of Residence	Principal Occupation, Business or Employment of the Last Five Years [(1)]	Director Since	Gorilla Shares Beneficially Owned or Controlled	OWP Shares Beneficially Owned or Controlled
Scott Sheldon British Columbia, Canada President, Chief Executive Officer, Director	President, Surgenia Productions	May 2011	3,750,000 Direct	Nil
Donald Sheldon British Columbia, Canada Chairman, Director	CEO & President, Range Energy Resources Inc. (formerly Range Metals Inc.); President, Range Oil & Gas Inc.; President, D.S. Management Ltd.	May 2011	3,750,000 Direct	Nil
Ted Reid British Columbia, Canada Chief Financial Officer, Director	CFO, Paladin Security Group	July 2011	Nil	Nil
Ranjit Pillai Yukon Territory, Canada Director	City Councillor, City of Whitehorse; Coordinator, Targeted Initiative for Older Workers and Aboriginal Leadership Development Program	July 2011	Nil	Nil

(1) The information as to principal occupation, business or employment, penalties, sanctions, cease trade orders, bankruptcies, New Gorilla shares beneficially owned or controlled is not within the knowledge of the management of OWP and has been furnished by the respective nominees. Each nominee has held the same or a similar principal occupation with the organization indicated or a predecessor thereof for the last five years.

Indebtedness of Directors and Executive Officers of Gorilla

No director or executive officer of Gorilla is indebted to Gorilla.

Risk Factors

See "Risk Factors Pertaining to the Amalgamation" of this Circular for further details concerning the risk factors applicable to the business of Gorilla.

Promoters

As of the date of this Circular, the promoters of Gorilla are considered to be the persons listed below, who have held the positions indicated since Gorilla's inception.

Name of Promoter	Number of shares	Percentage
Scott Sheldon, President, CEO & Director	3,750,000	36.4%
Donald Sheldon, Chairman & Director	3,750,000	36.4%

There is nothing of value, including money, property, contracts, options or rights of any kind received or to be received by the promoter(s) directly or indirectly from the Gorilla or from a subsidiary of Gorilla, nor any assets, services or other consideration received or to be received by Gorilla or a subsidiary of Gorilla in return.

No asset has been acquired, within the two years before the date of this Circular, or is to be acquired by Gorilla or by a subsidiary of Gorilla, from a promoter.

Except as set forth below in (b) below, no promoter, while acting in the capacity as director, chief executive officer or chief financial officer of any person or company, within 10 years before the date of this Circular, was:

(a) subject to an order that was issued while the promoter was acting in the capacity as director, chief executive officer or chief financial officer, or

(b) subject to an order that was issued after the promoter ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while the promoter was acting in the capacity as director, chief executive officer or chief financial officer, except as follows:

For the purposes of the preceding paragraph, "order" means:

(i) a cease trade order,

(ii) an order similar to a cease trade order, or

(iii) an order that denied the relevant person or company access to any exemption under securities legislation,

that was in effect for a period of more than 30 consecutive days;

No promoter referred to above, within 10 years before the date of this Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the promoter.

No promoter has been subject to:

(a) any penalties or sanctions imposed by a court relating to provincial and territorial securities legislation or by a provincial and territorial securities regulatory authority or has entered into a settlement agreement with a provincial and territorial securities regulatory authority, or

(b) any other penalties or sanctions imposed by a court or regulatory body that would be likely to be considered important to a reasonable investor in making an investment decision.

Legal Proceedings

As of the date of this Circular, Gorilla is not a party to any material legal proceedings or any regulatory actions. Gorilla does not contemplate any material legal proceedings and is not aware of any material legal proceedings to be contemplated against it.

Interest of Gorilla Management and Others in Material Transactions

Unless otherwise disclosed herein, no informed person or proposed nominee for election as a director, or any associate or affiliate of any of the foregoing, has or has had any material interest, direct or indirect, in any transaction or proposed transaction since the commencement of Gorilla's most recently completed financial year, which has materially affected or will materially affect Gorilla or any of its subsidiaries, other than as disclosed by Gorilla during the course of the year or as disclosed herein, with the exception of the below.

On August 1, 2011, Gorilla entered into an executive services agreement with Surgenia Productions Inc., a company controlled by Scott Sheldon, for the provision of management services to Gorilla in consideration for a monthly fee of $2,000 plus applicable taxes. Scott Sheldon is the President, Chief Executive Officer and a Director of Gorilla. Mr. Sheldon abstained from voting as a director with respect to approval of the executive services agreement.

Auditors, Transfer Agents and Registrars

Lancaster & David, Chartered Accountants, of Suite 510, 701 West Georgia St., P.O. Box 10133, Pacific Centre, Vancouver, B.C. V7Y 1C6 are the auditors of Gorilla. Gorilla plans to appoint Computershare Investor Services Inc. of 510 Burrard Street, 3rd Floor, Vancouver, B.C. V6C 3B9 as the transfer agent and registrar for New Gorilla's shares after the Amalgamation.

Gorilla Material Contracts

The following table summarizes the material contracts of Gorilla:

Name of Contract	Parties	Date	Nature of Contract and Consideration
Wels Option Agreement	Gorilla Resources Corp. and Mssrs. Roger Hulstein and Farrell Anderson.	June 6, 2011	Option agreement to explore and develop certain mining claims in Whitehorse mining district, Yukon Territory.
Executive Services Agreement	Gorilla Resources Corp. and Surgenia Productions Inc.	August 1, 2011	Agreement for the provision of management services to Gorilla.
Amalgamation Agreement	Orca Wind Power Corp. and Gorilla Resources Corp.	August 24, 2011	Amalgamation Agreement. A copy of the agreement is attached to this Circular as Schedule "B".

Interest of Experts

Lancaster & David, Chartered Accountants, are independent in accordance with the Rules of Professional Conduct as outlined by the Institute of Chartered Accountants in British Columbia.

Certain legal matters relating to the Amalgamation have been passed upon by Bacchus Law Corporation, legal counsel to Gorilla.

The Wels Technical Report, entitled "Technical Report using British Columbia Securities Commission National Instrument 43-101 Guidelines to describe the Geology, Geochemistry and Geophysics of the Wels Property, Yukon, Canada" dated July 5, 2011 was prepared for Gorilla by R.W. Stroshein, P.Eng., of Protore Geological Services, Whitehorse, Yukon. Mr. Stroshein is a "Qualified Person" and "independent" of Gorilla within the meaning of NI 43-101.

As of the date of this Circular, to management's knowledge, none of R.W. Stroshein, Lancaster & David, Chartered Accountants or Bacchus Law Corporation, holds or has received or will receive any registered or beneficial interests, direct or indirect, in any securities or other property of Gorilla, or of any associate or affiliate of Gorilla.

Other Material Facts

Gorilla is not aware of other material facts in addition to those disclosed in this Circular.

AUDITORS' CONSENT

We have read the Information Circular of Orca Wind Power Corp. ("OWP") dated August 24, 2011 relating to the amalgamation of OWP and Gorilla Resources Corp. ("Gorilla"). We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

We consent to the use in the above mentioned Information Circular of our report to the shareholders of the Gorilla on the combined statement of financial position as at July 31, 2011 and the combined statements of loss and comprehensive loss, combined statement of changes in equity and combined statement of cash flows for the period from incorporation to July 31, 2011. Our report is dated August 24, 2011.

/s/ Lancaster & David

CHARTERED ACCOUNTANTS

Vancouver, BC
August 24, 2011

Incorporated Partners: David E. Lancaster, C.A. ~ Michael J. David, C.A.
Address: Suite 510, 701 West Georgia Street, PO Box 10133, Vancouver, BC, Canada, V7Y 1C6
Telephone: 604.717.5526 **Facsimile:** 604.717.5560 **Email:** admin@lancasteranddavid.ca

PRO-FORMA INFORMATION AFTER GIVING EFFECT TO THE AMALGAMATION

New Gorilla Selected Financial Information

The following tables set out certain combined financial information for New Gorilla after giving effect to the Amalgamation.

The information provided below is qualified in its entirety by the audited combined financial statements attached as Schedule "H" to this Circular. Reference should be made to those combined financial statements.

	Period ended July 31, 2011 $ (Audited)
Total expenses	36,652
Net loss and comprehensive loss for the period	(36,652)
Loss per share, basic and diluted [(1)]	(0.04)
Weighted average shares outstanding	867,160

Description of New Gorilla Securities

After giving effect to the Amalgamation, New Gorilla will have authorized share capital of an unlimited number of common shares. New Gorilla will have approximately 11,492,481 common shares issued and outstanding without giving effect to the Gorilla Private Placement, and 12,492,481 common shares issued and outstanding provided the Gorilla Private Placement is subscribed for in full. Former OWP Shareholders will hold approximately 1,192,481 New Gorilla shares, former Gorilla Shareholders will hold approximately 10,300,000 New Gorilla shares and subscribers under the Gorilla Private Placement will hold approximately 1,000,000 New Gorilla shares upon completion of the Amalgamation, assuming the Gorilla Private Placement is subscribed for in full.

Pro-Forma Combined Capitalization

Pro-Forma Share Capital

The following table sets out the pro-forma share capital of New Gorilla after giving effect to the Amalgamation:

Designation of Security	Authorized	Outstanding After Giving Effect to the Amalgamation (Unaudited)
Common Shares	Unlimited	12,492,481 [(1)] New Gorilla shares (1,192,481 held by former OWP Shareholders and up to 11,300,000 [(1)(2)] held by former Gorilla Shareholders)

(1) Taking into account the Gorilla Private Placement of up to 1,000,000 common shares in the capital of Gorilla.

(2) Including 200,000 New Gorilla Shares held by principals of OWP.

Pro-Forma Working Capital

The pro-forma working capital of New Gorilla, after giving effect to the Amalgamation, based on the combined financial statements of OWP contained in this Circular as at July 31, 2011, is $62,498.

Fully Diluted Share Capital

The following tables set out the number and percentage of securities of New Gorilla proposed to be outstanding on a fully diluted basis after giving effect to the Amalgamation and any other matters:

Number of Gorilla Shares outstanding at August 24, 2011	Number of Gorilla warrants and options outstanding at August 24, 2011	Number of New Gorilla shares issued in Exchange for Gorilla Shares	Percentage of New Gorilla Shares
11,300,000 [(1)]	-	11,300,000 [(1)]	90.5%

Number of OWP Shares outstanding at August 24, 2011	Number of OWP warrants and options outstanding at August 24, 2011	Number of New Gorilla shares issued in Exchange for OWP Shares	Percentage of New Gorilla Shares
23,849,615	-	1,192,481	9.5%

[(1)] Taking into account the Gorilla Private Placement of up to 1,000,000 common shares in the capital of Gorilla.

Dividends

To date, OWP and Gorilla have not declared or paid any dividends on OWP Shares or Gorilla Shares. New Gorilla has no present intention to declare any dividends on the New Gorilla shares. Any decision to pay dividends on New Gorilla shares will be made by the board of directors of New Gorilla on the basis of its earnings, financial requirements and other conditions existing at such time.

Principal Security Holders

To the knowledge of the directors and senior officers of OWP and Gorilla, as at the date hereof, no person or company other than as disclosed in the following table will own, of record or beneficially, either directly or indirectly, or will exercise control or direction over, voting securities of New Gorilla carrying more than 10% of the voting rights attached to any class of voting securities of New Gorilla after giving effect to the Amalgamation.

Name	Number of New Gorilla shares after Amalgamation	Percentage of New Gorilla shares after Amalgamation [(1)]
Scott Sheldon, President, CEO & Director	3,750,000	30%
Donald Sheldon, Chairman & Director	3,750,000	30%
Mark Curry	2,500,000	20%

[(1)] Based on a total of 12,492,481 common shares of New Gorilla, and assuming the Gorilla Private Placement of 1,000,000 common shares is subscribed for in full.

Directors, Officers, Promoters and Key Personnel of New Gorilla

Upon completion of the Amalgamation, the board of directors of New Gorilla will be comprised of the former directors of Gorilla, namely: Donald Sheldon, Scott Sheldon, Ted Reid, and Ranjit Pillai. The management of New Gorilla will be: Scott Sheldon, Chief Executive Officer and Ted Reid, Chief Financial Officer.

Key Personnel and Advisors

The name, municipality of residence, position expected to be held with New Gorilla, principal occupation during the last five years and the expected security holdings of New Gorilla of each of the proposed directors and officers of New Gorilla are as follows:

Name and Municipality of Residence	Positions Expected to be Held at New Gorilla	Principal Occupation of the Last Five Years [(1)]	Date Elected as Director	Expected Shareholding of New Gorilla
Scott Sheldon Vancouver, British Columbia	President, Chief Executive Officer, Director	President, Surgenia Productions	Director of Gorilla since May 2011	3,750,000 Direct 30%
Donald Sheldon Vancouver, British Columbia	Chairman, Director	CEO & President, Range Energy Resources Inc. (formerly Range Metals Inc.); President, Range Oil & Gas Inc.; President, D.S. Management Ltd.	Director of Gorilla since May 2011	3,750,000 Direct 30%
Ted Reid Vancouver, British Columbia	Chief Financial Officer	CFO, Paladin Security Group	Director of Gorilla since July 2011	Nil Direct 0%
Ranjit Pillai Whitehorse, Yukon Territory	Director	City Councillor, City of Whitehorse; Coordinator, Targeted Initiative for Older Workers and Aboriginal Leadership Development Program	Director of Gorilla since July 2011	Nil Direct 0%

(1) The information as to principal occupation, business or employment, penalties, sanctions, cease trade orders, bankruptcies, New Gorilla shares beneficially owned or controlled is not within the knowledge of the management of OWP and has been furnished by the respective nominees. Each nominee has held the same or a similar principal occupation with the organization indicated or a predecessor thereof for the last five years.

(2) Based on a total of 12,492,481 common shares of New Gorilla, and assuming the Gorilla Private Placement of 1,000,000 common shares is subscribed for in full.

The term of office of all directors will expire at the next annual meeting of the shareholders of New Gorilla, subject to re-election at that time. The proposed officers and directors of New Gorilla, as a group, will hold, directly or indirectly, or have control over an aggregate of approximately 7,500,000 New Gorilla shares or 60% of the outstanding New Gorilla shares, assuming the Gorilla Private Placement is subscribed for in full. None of the proposed officers of New Gorilla have signed non-competition agreements or non-disclosure agreements with OWP or Gorilla.

The following disclosure contains the profiles of the proposed directors and officers and other members of management of New Gorilla upon completion of the Amalgamation:

Scott Sheldon – President & CEO

Scott Sheldon is a founding director and President of Gorilla Resources. He is a business development professional and has specialized in creating targeted online campaigns for the past 12 years. As president of Surgenia Productions, he has worked on projects with Manulife, Bank of America, the Ford Motor Company, Sun Microsystems, and the GLOBE Foundation, along with a host of junior mining companies. Scott graduated from the University of Kings College in Halifax.

Donald Sheldon – Chairman

Donald Sheldon is a founding director and Chairman of Gorilla Resources. He has served as President and CEO of a number of public companies over the past 25 years and has managed and obtained financing for early-stage resource, technology, health-care and life-science concerns, both in Canada and Europe. As president of Pure Gold Resources (now Pure Diamonds Exploration Inc.) from 1992 to 2005, Mr. Sheldon used his extensive list of

financial contacts to raise over $40 million and coordinate a number of joint-venture projects with multi-national companies. More recently, he obtained $25 million in equity financing on the CSNX for Range Energy Resources Inc., where he served as CEO and director. Mr. Sheldon is also CEO and President of Range Energy Resources Inc. (formerly Range Metals Inc.), the President of Range Oil & Gas Inc., and has been the President of D.S. Management Ltd., a corporate management company, since 1983.

Mr. Sheldon is a 1966 graduate from the University of Alberta with a Bachelor of Arts degree in Economics and Philosophy, and obtained a Masters in Business Administration from the University of Western Ontario in 1969.

Ted Reid – Chief Financial Officer & Director

Ted Reid is the Chief Financial Officer of the Paladin Security group of companies, consisting of over 5,000 employees operating from offices across Canada. In that role, he has led a transformation of the finance function to facilitate an aggressive growth strategy for Paladin over the last 5 years, taking a lead role in 12 separate acquisitions and various rounds of financing for the group's 400% growth in revenues.

Mr. Reid is an honours graduate from the Ivey Business School at the University of Western Ontario. He subsequently completed his chartered accounting designation while articling in KPMG's Natural Resources Group in the Vancouver office. He left KPMG in 1999 to work for a client, TXU (formerly Texas Utilities), in its Australian strategy department, where he project-managed over $500 million in structured transactions in renewable-energy development projects. In 2003, Ted relocated to London, England and took a project manager with Royal & Sun Alliance dealing with sell-side due diligence for a successful sale of a division to Barclays Bank. He was also the Financial Controller handling IFRS implementation matters for AstraZeneca in 2004. More recently, before joining Paladin Security, Ted was part of the senior management team of Royal London Mutual Insurance's Risk & Internal Audit Department which including reporting to the board's audit committee on key risk areas for an organization with over £25 billion in assets.

Ted resides in West Vancouver, B.C.

Ranjit Pillai, Director

Ranjit Pillai has been a resident of Whitehorse for eight years and serves as a Councillor for the city of Whitehorse. Mr. Pillai has worked as an instructor at Yukon College. He is currently the coordinator for the Targeted Initiative for Older Workers and Aboriginal Leadership Development Program. Ranjit is active in the private sector as a local business owner and entrepreneur. He is also the principal consultant for Pillai Global Strategies, a company that primarily supports First Nations economic development projects across North America.

Corporate Cease Trade Orders

Other than as described below, to the management's knowledge, no director, officer, promoter or other member of management of New Gorilla is, or within the ten years prior to the date of this Circular has been, a director, officer, promoter or other member of management of any other issuer that, while that person was acting in the capacity of a director, officer, promoter or other member of management of that issuer, was the subject of a cease trade order or similar order or an order that denied the issuer access to any statutory exemptions for a period of more than thirty consecutive days.

Pro Tech Venture Corp. is a reporting issuer in British Columbia and Alberta. The British Columbia Securities Commission issued a cease trade order against this company on September 19, 2001 for failure to file comparative financial statements for its fiscal year ended January 31, 2001 and interim financial statements for the three month period ended April 30, 2001 and the quarterly reports related thereto. The Alberta Securities Commission issued cease trade order against this company on October 26, 2001 for failure to file annual audited financial statements for the year ended January 31, 2001 and first and second quarter interim unaudited financial statements for the periods ended April 30, 2001 and July 31, 2001. As of the date of this Circular, these cease trade orders have not been revoked or rescinded by either of the commissions. Donald R. Sheldon was a director and the President of this company from January 1997 to March 2005.

Penalties or Sanctions

To the management's knowledge, no director or officer of New Gorilla, or a shareholder holding sufficient securities of New Gorilla to effect materially the control of New Gorilla, has been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has

entered into a settlement agreement with a Canadian securities regulatory authority relating to trading in securities, promotion or management of a publicly traded issuer for theft or fraud, or has been subject to any other penalties or sanctions imposed by a court or a regulatory body that would be likely to be considered important to a reasonable investor making an investment decision.

Personal Bankruptcies

To the management's knowledge, no proposed director, officer or promoter of New Gorilla has, within the 10 years before the date of this Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver-manager or trustee appointed to hold its assets.

Conflicts of Interest

Certain of New Gorilla's proposed directors and officers are associated with other companies or entities, which may give rise to conflicts of interest. In accordance with BCBCA, directors who have a material interest in any person who is a party to a material contract or proposed material contract with New Gorilla are required, subject to certain exceptions, to disclose that interest and abstain from voting on any resolution to approve that contract. In addition, the directors are required to act honestly and in good faith with a view to New Gorilla's best interests.

Other Reporting Issuer Experience

The following table sets out information for each proposed director or officer of New Gorilla who is or, within the five years prior to the date of the Circular, has been a director or officer of any other reporting issuer.

Name of Director or Officer	Name and Jurisdiction of Reporting Issuer	Name of Trading Market	Position – From and To
Donald Sheldon	Bard Ventures Ltd.	TSX-V	Director from December 28, 1992 to March 23, 2007
	Burnstone Ventures Inc. (formerly Pure Diamonds Exploration Inc.)	CNSX	Director from November 13, 1997 to March 29, 2011 President and CEO – June 1992 to May 17, 2006
	Cross Lake Minerals Ltd.	Formerly listed on the TSX	Director – December 8, 2003 to April 30, 2007
	Merus Labs International Inc.	CNSX	Director – November 2, 2009 to present President – November 2, 2009 to March 15, 2010
	Nebu Resources Inc.	TSX-V	Director – October 25, 2010 to present
	Range Energy Resources Inc.	CNSX	Director – March 1, 2005 to July 27, 2011 CEO – May 11, 2005 to April 12, 2011 President – May 11, 2005 to January 28, 2010
	Range Gold Corp.	CNSX	Director from November 15, 2006 to April 22, 2010 President from Nov 15, 2006 to April 22, 2010 CEO from Nov 15, 2006 to April 22, 2010
	Shoal Point Energy Ltd.	CNSX	Director – November 22, 2010 to present

Executive Compensation

Compensation to be paid to the officers and directors of New Gorilla will be determined by the board of directors of New Gorilla following the Amalgamation.

Compensation Discussion and Analysis

Gorilla relies on the board of directors in determining executive compensation to executive officers. The compensation paid to each NEO since the incorporation of Gorilla is as set out in the Summary Compensation Table.

Name and principal position	Year	Salary ($)	Share based awards ($)	Option based awards ($)	Non-Equity Incentive Plan compensation		Pension value ($)	All other compen-sation ($)	Total compen-sation ($)
					Annual Incentive Plans	Long term Incentive Plans			
Scott Sheldon, CEO	2011	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Ted Reid, CFO	2011	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Incentive Plan Awards

Gorilla does not currently provide an incentive plans to its executive officers, directors, or employees.

Pension Plan Benefits

Gorilla does not currently provide any pension plan benefits to its executive officers, directors, or employees.

Termination and Change of Control Benefits

There are no written employment contracts between Gorilla and its NEOs. There are no compensatory plan(s) or arrangements(s), with respect to the NEOs resulting from the resignation, retirement or any other termination of employment of the officer's employment or from a change of NEOs' responsibilities following a Change of Control. Gorilla has no termination or change of control benefits. In case of termination of NEOs, common law and statutory law applies.

Director Compensation

The following are all amounts of compensation provided to the directors who were not NEOs of Gorilla since its incorporation.

Name	Fees earned ($)	Share-based awards ($)	Option-based awards ($)	Non-Equity Incentive Plan compensation ($)	Pension value ($)	All other compensation ($)	Total ($)
Donald Sheldon	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Ranjit Pillai	Nil	Nil	Nil	Nil	Nil	Nil	Nil

There are no other arrangements from those disclosed above under which directors were compensated by Gorilla during the most recently completed financial year for their services in their capacity as directors or consultants.

Indebtedness of Directors and Officers

No director or executive officer of Gorilla, or associate or affiliate of any such director or senior officer, is or has been indebted to Gorilla since the date of incorporation. No director or executive officer of Gorilla, or associate or affiliate of any such director or senior officer, is or has been indebted to Gorilla since the beginning of the last completed financial year of Gorilla. None of the proposed directors and officers of New Gorilla are indebted to OWP, Gorilla, or New Gorilla.

Risk Factors

An investment in New Gorilla shares would be subject to certain risks in addition to the risks applicable to an investment in the OWP Shares and Gorilla Shares. *See* "Risk Factors Pertaining to the Amalgamation" in the Circular.

Escrowed Securities

If the Amalgamation is approved, and the New Gorilla Shares are approved for listing on the Exchange, the securities of the Principals of OWP and of Gorilla who will be Principals of New Gorilla, or securities of holders who purchased at a price of less than $0.10 per share, are likely to be placed into escrow pursuant to Policy 2 of the Exchange and National Policy 46-201, or be made subject to a lock-up agreement on terms satisfactory to the Exchange. Below are the particulars with respect to the securities expected to be placed in escrow or lock-up.

Designation of class held in escrow	Number of New Gorilla Securities to be Held in Escrow or Lock-Up	Percentage of Class
Common shares held by former Gorilla Shareholders	10,300,000	82.4%
Common shares held by former OWP Shareholders	300,000	7.1%

(1) Based on a total of 12,492,481 shares in New Gorilla issued and outstanding upon giving effect to the Amalgamation.

Auditor, Transfer Agent and Registrar

The auditors of New Gorilla will be Lancaster & David, Chartered Accountants, of Vancouver, British Columbia. Computershare Investor Services Inc. at its principal office in Vancouver, British Columbia, will be the transfer agent and registrar for the New Gorilla shares.

Material Facts

To the knowledge of OWP, there are no other material facts about OWP, Gorilla, New Gorilla, or the Amalgamation that have not been disclosed in this Circular as a whole.

Board Approval

The contents and the sending of this Circular have been approved by the Board.

SCHEDULE A

AMALGAMATION AGREEMENT DATED AUGUST 24, 2011

[FOLLOWS]

ORCA WIND POWER CORP.

AND

GORILLA RESOURCES CORP.

AMALGAMATION AGREEMENT

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AMALGAMATION AGREEMENT

THIS AMALGAMATION AGREEMENT made as of the 24th day of August, 2011.

BETWEEN:

GORILLA RESOURCES CORP., a corporation existing under the *Business Corporations Act* (British Columbia)

(hereinafter referred to as "**Gorilla**")

AND:

ORCA WIND POWER CORP., a corporation existing under the *Business Corporations Act* (British Columbia)

(hereinafter referred to as "**OWP**")

WHEREAS:

(A) OWP is, or will be in advance of the time of closing of this Agreement, a reporting issuer under the securities laws of the Provinces of British Columbia and Alberta;

(B) Gorilla is a private company, the principal asset of which is a mineral property consisting of 110 quartz mineral claims located in the Whitehorse Mining District in the Yukon Territory as more particularly described in the attached Exhibit "1" (the "**Property**");

(C) The parties intend to effect a merger of the shareholdings and operations of OWP and Gorilla through an amalgamation (the "**Amalgamation**") as a result of which OWP and Gorilla will continue as Amalco (as hereinafter defined); and

(D) The parties intend to propose such amalgamation and related transactions to their shareholders pursuant to and in accordance with the *Business Corporations Act* (British Columbia), in accordance with the terms hereinafter set forth.

NOW THEREFORE THIS AGREEMENT WITNESSES that, in consideration of the premises and the respective covenants and agreements herein contained, the sufficiency of which both parties acknowledge, the parties hereto covenant and agree as follows:

PART 1
INTERPRETATION

Definitions

1.1 In this Agreement, including the recitals, unless there is something in the subject matter or context inconsistent therewith, the following terms shall have the following meanings:

(a) "**Act**" means the *Business Corporations Act*, S.B.C. 2002, c. 57, as amended, together with all regulations adopted thereunder

(b) "**Agreement**" means this Amalgamation Agreement;

(c) "**Amalco**" means the corporation continuing from the Amalgamation, which will be known as "Gorilla Resources Corp.";

(d) "**Amalco Shares**" means common shares in the capital of Amalco;

(e) "**Amalgamating Corporations**" means OWP and Gorilla;

(f) "**Amalgamation**" means the amalgamation of OWP and Gorilla under the Act contemplated by this Agreement;

(g) "**Amalgamation Application**" means the amalgamation application as contemplated by the Act and as set out in Exhibit "3" hereto;

(h) "**Articles**" means the articles of Amalco set out in Exhibit "2" hereto;

(i) "**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in Vancouver, British Columbia;

(j) "**CNSX**" means the Canadian National Stock Exchange;

(k) "**Dissent Rights**" means the right of dissent in respect of the special resolutions approving the Amalgamation provided pursuant to the Act;

(l) "**Dissenting Shareholders**" means a holder of OWP Shares or Gorilla Shares, as the case may be, who exercises Dissent Rights in connection with the Amalgamation Resolutions and has sent to OWP or Gorilla, as the case may be, a written objection and a demand for payment within the time limits and in the manner prescribed by the Act;

(m) "**Due Diligence Deadline**" means the date of execution of this Agreement;

(n) "**Effective Date**" means the date of registration or filing indicated on the Certificate of Amalgamation of Amalco received from the Registrar;

(o) "**Gorilla Consent Resolutions**" means the consent resolutions of holders of Gorilla Shares to approve the Amalgamation;

(p) "**Gorilla Shares**" means the issued and outstanding common shares of Gorilla;

(q) "**Material adverse effect**" when used in connection with an entity means any change, event, violation, inaccuracy, circumstance or effect that is materially adverse to the business, assets (including intangible assets), capitalization, financial condition or results of operations of such entity and its parent (if applicable) or Subsidiaries taken as a whole, whether or not arising in the ordinary course of business of such entity;

(r) "**Option**" means the Option Agreement dated June 6, 2011 among Gorilla and the Optionor for Gorilla to acquire a 100% undivided right, title and interest in and to the Property, including all mining leases and other mining interests derived from the Property, and the working option to enter upon the mineral claims, conduct prospecting, exploration, development or other mining work thereon and remove, sell or otherwise dispose of reasonable quantities of any ores, minerals and metals for the purposes of obtaining assays or conducting other tests;

(s) "**Optionor**" means the optionor of the Option, being Farrell Anderson and Roger Hulstein;

(t) "**OWP Arrangement**" means the arrangement of OWP to be effected in accordance with the arrangement agreement and plan of arrangement of OWP dated August 24, 2011 which, subject to approval by OWP shareholders at the OWP Shareholders' Meeting, will divest OWP of the Wind Assets prior to completion of the Amalgamation;

(u) "**OWP Information Circular"** means the management information circular of OWP to be delivered to holders of OWP Shares in connection with the OWP Shareholders' Meeting;

(v) "**OWP Shareholders' Meeting**" means the special meeting of holders of OWP Shares to be held to consider and, if thought fit, approve the Amalgamation and other transaction related matters;

(w) "**OWP Shares**" means the issued and outstanding common shares of OWP;

(x) "**Public Record**" means, with respect to OWP, such documents, including but not limited to financial statements and material change reports, as OWP shall have filed in accordance with the continuous disclosure obligations of applicable securities legislations;

(y) "**Registrar**" means the Registrar of Corporations or a Deputy Registrar of Corporations for the Province of British Columbia duly appointed under the Act;

(z) "**Subsidiary**" means a subsidiary as defined in the *Securities Act* (British Columbia); and

(aa) "**Wind Assets**" means 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, and $10,000 in cash, all as set forth in Exhibit "5" to this Agreement.

Headings

1.2 The division of this Agreement into articles, sections, paragraphs and other subdivisions, and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

Interpretation

1.3 In this Agreement, except where otherwise specified:

(a) the terms "this Agreement", "hereof", "herein", "hereunder" and similar expressions refer, unless otherwise specified, to this Agreement taken as a whole and not to any particular section, paragraph or clause;

(b) words importing the singular number or masculine gender shall include the plural number or the feminine or neuter genders, and vice versa;

(c) all references to Schedules and Exhibits refer, unless otherwise specified, to schedules and exhibits to this Agreement;

(d) all references to sections refer, unless otherwise specified, to sections, paragraphs or clauses of this Agreement and reference to paragraphs or clauses refer to paragraphs in the same section as the reference or clauses in the same paragraph as the reference; and

(e) words and terms denoting inclusiveness (such as "include" or "includes" or "including"), whether or not so stated, are not limited by and do not imply limitation of, their context or the words or phrases which precede or succeed them and the use of the word "including" shall be read as meaning "including without limitation".

Governing Law and Jurisdiction

1.4 This Agreement and, unless otherwise specified therein, all other documents and instruments delivered in accordance with this Agreement shall be governed by and interpreted in accordance with the laws of the Province of British Columbia. The parties irrevocably submit to the jurisdiction of the courts of the Province of British Columbia.

Invalidity

1.5 Any provision hereof which is prohibited or unenforceable shall be ineffective only to the extent of such prohibition or unenforceability, without invalidating the remaining provisions hereof.

Date for Any Action

1.6 In the event that any date on which any action is required to be taken hereunder by any of the parties hereto is not a Business Day, such action shall be required to be taken on the next succeeding Business Day.

Entire Agreement

1.7 This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, between the parties with respect to the subject matter hereof and in particular, without limiting the generality of the foregoing, supercedes and replaces that letter of intent between the parties dated August 3, 2011.

Schedules

1.8 The following Schedules form part of this Agreement:

Exhibit “1” – Wels Mining Property

Exhibit “2” – Articles of Amalco

Exhibit “3” – Amalgamation Application and Notice of Articles

Exhibit “4” – OWP and Gorilla Material Contracts

Exhibit “5” – Wind Assets

PART 2
THE AMALGAMATION

Agreement to Amalgamate

2.1 OWP and Gorilla agree to amalgamate and continue as one company pursuant to the Act and in accordance with the terms and conditions of this Agreement.

Effect of Amalgamation

2.2 On the Effective Date:

(a) the directors of Amalco shall have full power to carry the Amalgamation into effect and to perform such acts as are necessary or proper for such purposes;

(b) OWP and Gorilla shall be amalgamated under the provisions of the Act and shall continue as one corporation;

(c) the property, rights and interests of each of OWP and Gorilla shall continue to be the property, rights and interests of Amalco without requiring any further deeds, transfers or conveyances;

(d) Amalco shall continue to be liable for the debts, obligations and liabilities of each of OWP and Gorilla;

(e) the Articles attached hereto as Exhibit "2" shall be the articles of Amalco;

(f) the information contained in the Notice of Articles shall be that contained in the form of notice of articles included in the form of amalgamation application attached hereto as Exhibit "3";

(g) the share certificates evidencing OWP Shares shall cease to represent any claim upon or interest in OWP or Amalco, but rather shall represent only the right of the holder of such OWP Shares to receive a certificate representing Amalco Shares in denominations as determined in accordance with the terms of this Agreement and the Amalgamation; and

(h) the share certificates evidencing Gorilla Shares shall cease to represent any claim upon or interest in Gorilla or Amalco, but rather shall represent only the right of the holder of such Gorilla Shares to receive a certificate representing Amalco Shares in denominations as determined in accordance with the terms of this Agreement and the Amalgamation.

Certain Provisions Applicable to Amalco

2.3 (a) the name of Amalco shall be "Gorilla Resources Corp.";

(b) the registered and records office of Amalco shall be located at the City of Vancouver, in the Province of British Columbia;

(c) the authorized share capital of Amalco shall consist of an unlimited number of no par value common shares;

(d) there shall be no restrictions upon the right to transfer any shares of Amalco;

(e) the number of directors in Amalco shall initially be set at four and the directors of Amalco shall be empowered to thereafter determine the number of directors of Amalco and the number of directors to be elected at future annual or special meeting of the shareholders in accordance with the Act and the Articles;

(f) there shall be no restriction on the business which Amalco may carry on;

(g) the first directors of Amalco, who shall hold office until the first annual meeting of Amalco or until their successors are elected or appointed, shall be the following persons:

Don Sheldon	Suite 800, 1199 West Hastings Street Vancouver, BC V6E 3T5
Scott Sheldon	Suite 2001, 1050 Burrard Street Vancouver, BC V6Z 2S5
Edward Reid	1253 Keith Road West Vancouver, BC V7T 1N1
Ranjit Pillai	40 Valerie Crescent Whitehorse, YT Y1A 6V9

(h) the subsequent directors shall be elected each year thereafter at the annual meeting of the shareholders of Amalco;

(i) the first auditors of Amalco shall be Lancaster & David, Chartered Accountants, who shall be auditors until the first annual meeting of Amalco or until their successors are elected or appointed;

(j) the financial year end of Amalco shall be July 31st; and

(k) the officers of Amalco shall be as follows:

Scott Sheldon	President, Chief Executive Officer and Corporate Secretary
Edward Reid	Chief Financial Officer

Conversion of Share Capital

2.4 On the Effective Date, the authorized share capital of Amalco shall be as set forth in the Articles. The issued and outstanding shares in the capital of each of the Amalgamating Corporations shall be converted into issued and outstanding Amalco Shares on the Effective Date as follows:

(a) each twenty (20) issued and outstanding OWP Shares (other than OWP Shares held by registered holders who have exercised dissent rights in accordance with the Act and who are ultimately entitled to be paid fair market value for such shares) shall be converted into one (1) issued, fully paid and non-

assessable Amalco Share, provided that fractional Amalco Shares shall not be issued to holders of OWP Shares and any fraction of an Amalco Share will be rounded up to the nearest whole number; and

(b) each one (1) issued and outstanding Gorilla Share (other than Gorilla Shares held by registered holders who have exercised dissent rights in accordance with the Act and who are ultimately entitled to be paid fair market value for such shares) shall be converted into one (1) issued, fully paid and non-assessable Amalco Share;

and certificates representing the Amalco Shares be issued as at the Effective Date and the certificates representing the OWP Shares and the Gorilla Shares shall be deemed to be cancelled as at the Effective Date.

Options

2.5 In accordance with the terms of options and warrants issued by OWP and Gorilla which are outstanding on the date hereof, if any, and upon the Amalgamation being effective, outstanding options or warrants to purchase OWP Shares or Gorilla Shares will become outstanding options and warrants to purchase Amalco Shares on the same terms as to the expiry date of such outstanding options and warrants and subject to appropriate adjustments as to the exercise price and number of shares to be acquired pursuant to such options and warrants so as to give effect to the conversion ratio applicable to OWP Shares and Gorilla Shares respectively, as described in Section 2.4 hereof.

Stated Capital

2.6 Subject to reduction to effect payments made to Dissenting Shareholders as hereinafter set forth, upon the Amalgamation, Amalco shall add to the stated capital account maintained in respect of the Amalco Shares an amount equal to the aggregate paid-up capital for purposes of the *Income Tax Act* (Canada) of the OWP Shares immediately before the Effective Date plus the aggregate paid-up capital for purposes of the *Income Tax Act* (Canada) of the Gorilla Shares immediately before the Effective Date. The amount of the paid-up capital attributable to Amalco shall be adjusted to reflect payments that may be made to Dissenting Shareholders.

Dissenting Shareholders

2.7 OWP Shares or Gorilla Shares which are held by a Dissenting Shareholder shall not be converted into Amalco Shares. However, if a Dissenting Shareholder fails to perfect or effectively withdraws his, her or its claim under section 238 of the Act or forfeits his, her or its right to make a claim under section 238 of the Act or if his, her or its rights as a shareholder of OWP or Gorilla, as the case may be, are otherwise reinstated, such OWP Shares or Gorilla Shares, as the case may be, shall be deemed to have been exchanged as of the Effective Date for Amalco Shares as prescribed in Section 2.4.

PART 3
REPRESENTATIONS AND WARRANTIES

Representations and Warranties of OWP

3.1 OWP represents and warrants to and in favour of Gorilla as follows and acknowledges that Gorilla is relying upon such representations and warranties in connection with the matters contemplated by this Agreement:

(a) OWP is duly organized and validly existing, and has the corporate power and authority to enter into this Agreement, to conduct its business and, subject to obtaining the requisite approvals contemplated hereby, to perform its obligations hereunder and all other acts which may be necessary to effect the Amalgamation;

(b) The OWP Financial Statements provided to Gorilla have been prepared in accordance with Canadian GAAP applied on a basis consistent with prior periods, are correct and complete and present fairly the assets, liabilities (whether accrued, absolute, contingent or otherwise) and financial position and condition of OWP as at the respective date of each OWP Financial Statement and the results of operations of OWP for the periods covered by the OWP Financial Statements. At the date of this agreement, the aggregate liabilities of OWP shall not exceed $500;

(c) as of the date hereof, the authorized share capital of OWP consists of an unlimited number of common shares, of which 23,849,615 common shares are issued and outstanding. Except as set forth above or as otherwise disclosed in writing, there are no securities of OWP outstanding and OWP has no other options, warrants or other rights, agreements or commitments of any character whatsoever convertible into, or exchangeable or exercisable for or otherwise requiring the issuance, sale or transfer by OWP of any shares of OWP (including OWP Shares) or any securities convertible into, or exchangeable or exercisable for, or otherwise evidencing a right to acquire, any shares of OWP (including OWP Shares), nor are there any outstanding stock appreciation rights, phantom equity or similar rights, agreements, arrangements or commitments based upon the book value, income or other attributes of OWP. All outstanding OWP Shares have been duly authorized and are validly issued, as fully paid and non-assessable and are not subject to, nor were they issued in violation of, any pre-emptive rights;

(d) to the knowledge of OWP, none of the OWP Shares is subject to escrow restrictions, pooling arrangements or voting trusts, whether voluntary or otherwise;

(e) as of the date hereof, OWP has no outstanding liabilities or contingent liabilities other than as disclosed in its Public Record;

(f) OWP has no Subsidiaries other than NU2U Resources Corp., its wholly-owned subsidiary, and does not own shares in any other entity;

(g) OWP has the requisite corporate power and capacity to enter into this Agreement and to carry out its obligations hereunder, and the execution and delivery of this Agreement by OWP and the completion of the transactions contemplated herein: (i) does not and will not result in the breach of, or violate any term or provision of, the articles or by-laws of OWP; (ii) does not and will not conflict with, result in the breach of, constitute a default under, or accelerate or permit the acceleration of the performance required by, any agreement, instrument, licence, permit or authority to which OWP is a party or by which it is bound, which agreement, instrument, licence, permit or authority is material to OWP, or to which any material property of OWP is subject, or result in the creation of any lien, charge or encumbrance upon any of the material assets of OWP, under any such agreement or instrument, or give to others any material interest or right with respect to OWP, including rights of purchase, termination, cancellation or acceleration, under any such agreement, instrument, licence, permit or authority; and (iii) does not and will not, as of the Effective Date, breach any provision of law or administrative regulation or any judicial or administrative award, judgment or decree applicable to, and known (after due enquiry) to OWP, the breach of which would have a material adverse effect on OWP;

(h) there are no actions, suits, proceedings or investigations commenced, or to the knowledge of OWP (after due enquiry) contemplated or threatened, against or affecting OWP at law or in equity before or by any court or any arbitrator, governmental department, commission, board, bureau, agency, or instrumentality, domestic or foreign, of any kind nor, to the best of the knowledge of OWP (after due enquiry), are there any existing facts or conditions which may reasonably be expected to be a proper basis for any actions, suits, proceedings or investigations, other than in connection with the exercise of rights of dissent in respect of this Agreement, which in any case would prevent or hinder the consummation of the transactions contemplated by this Agreement or which can reasonably be expected to have a material adverse effect on the business, operations, properties or assets, financial or otherwise, of OWP;

(i) the execution and delivery of this Agreement and the completion of the transactions contemplated herein have been duly authorized by the board of directors of OWP, and this Agreement constitutes a valid and binding obligation of OWP enforceable against it in accordance with its terms;

(j) OWP is a "reporting issuer" as defined in the *Securities Act* (British Columbia) and the *Securities Act* (Alberta), and is not the subject of a cease trade order for failure to make any filings required to be made pursuant thereto or the regulations made thereunder;

(k) the material agreements of OWP are as set out in Exhibit "4" and there is no other material agreement of OWP that has not been disclosed to Gorilla;

(l) as at the date hereof there are no reasonable grounds for believing that any creditor of OWP will be prejudiced by the Amalgamation;

(m) there are no agreements, covenants, undertakings, rights of first refusal or other commitments of OWP or any instruments binding on it or its properties:

(i) which would preclude OWP from entering into the transactions contemplated in this Agreement;

(ii) under which the transactions contemplated in this Agreement would have the effect of imposing restrictions or obligations on Amalco greater than those imposed upon OWP, which would give a third party as a result of the transactions contemplated in this Agreement the right to terminate any material agreement to which OWP is a party or to purchase any of OWP's or Amalco's assets; or

(iii) which would impose restrictions on the ability of Amalco:

(A) to carry on any business which it might choose to carry on within any geographical area, subject to existing areas of mutual interest, if any, that may affect the ability of Amalco to do so;

(B) to acquire property or dispose of its property and assets as an entirety;

(C) to pay any dividends, redeem shares or make other distributions to its shareholders;

(D) to borrow money or to mortgage and pledge its property as security therefor; or

(E) to change its corporate status;

(n) the representations, warranties or statement of fact made in this section do not contain any untrue statement of a material fact or omit to state any material fact necessary to make any such warranty or representation not misleading to Gorilla in seeking full information as to OWP and its assets, liabilities and business;

(o) OWP has not retained nor will it retain any financial advisor, broker, agent or finder or paid or agreed to pay any financial advisor, broker, agent or finder on account of this Agreement, any transaction contemplated hereby or any transaction presently ongoing or contemplated; and

(p) all taxes (including income tax, capital tax, payroll taxes, employer health tax, workers' compensation payments, property taxes, custom and land transfer taxes), duties, royalties, levies, imposts, assessments, deductions, charges or withholdings and all liabilities with respect thereto including any penalty and

interest payable with respect thereto (collectively, "**Taxes**") due and payable by OWP have been paid, except where the failure to pay such taxes would not constitute an adverse material fact in respect of OWP or have a material adverse effect on OWP. All tax returns, declarations, remittances and filings required to be filed by OWP have been filed with all appropriate governmental authorities and all such returns, declarations, remittances and filings are complete and accurate and no material fact or facts have been omitted therefrom which would make any of them misleading, except where the failure to file such documents would not constitute an adverse material fact in respect of OWP or have a material adverse effect on OWP. To the best of the knowledge of OWP, no examination of any tax return of OWP is currently in progress and there are no issues or disputes outstanding with any governmental authority respecting any taxes that have been paid, or may be payable, by OWP, in any case, except where such examinations, issues or disputes would not constitute an adverse material fact in respect of OWP or have a material adverse effect on OWP;

Representations and Warranties of Gorilla

3.2 Gorilla represents and warrants to and in favour of OWP as follows and acknowledges that OWP is relying upon such representations and warranties in connection with the matters contemplated by this Agreement:

(a) Gorilla is duly organized and validly existing, and has the corporate power and authority to enter into this Agreement, to conduct its business and, subject to obtaining the requisite approvals contemplated hereby, to perform its obligations hereunder and all other acts which may be necessary to effect the Amalgamation;

(b) As of the date hereof, the authorized share capital of Gorilla consists of an unlimited number of common shares of which 10,300,000 are issued and outstanding, and prior to Closing, Gorilla will complete a private placement of up to 1,000,000 common shares at a price of $0.10 per share for proceeds of up to $100,000. As of the date hereof, no warrants have been granted by Gorilla. Except the securities required to be issued to the Optionor under the Option Agreement as set forth in Exhibit "1" hereto, any issuances described above or issuances otherwise disclosed in writing by Gorilla to OWP, there are no securities of Gorilla outstanding and Gorilla has no other options, warrants or other rights, agreements or commitments of any character whatsoever convertible into, or exchangeable or exercisable for or otherwise requiring the issuance, sale or transfer by Gorilla of any shares of Gorilla (including Gorilla Shares) or any securities convertible into, or exchangeable or exercisable for, or otherwise evidencing a right to acquire, any shares of Gorilla (including Gorilla Shares), nor are there any outstanding stock appreciation rights, phantom equity or similar rights, agreements, arrangements or commitments based upon the book value, income or other attributes of Gorilla. All outstanding Gorilla Shares have been duly authorized and are validly issued, as fully paid and non-

assessable and are not subject to, nor were they issued in violation of, any pre-emptive rights;

(c) to the knowledge of Gorilla, none of the Gorilla Shares is subject to escrow restrictions, pooling arrangements or voting trusts, whether voluntary or otherwise;

(d) other than as described in clause 3.2(b), no person holds any securities convertible into Gorilla Shares or any other shares of Gorilla or has any agreement, warrant or option or any right capable of becoming an agreement, warrant or option for the purchase of any unissued shares of Gorilla;

(e) as of the date hereof, Gorilla has no outstanding liabilities or contingent liabilities other than as disclosed to OWP;

(f) Gorilla has not approved, is not contemplating, has not entered into any agreement in respect of, or has any knowledge of: (i) the purchase of any property material to Gorilla, with the exception of the Option, or assets or any interest therein or the sale, transfer or other disposition of any property material to Gorilla (including the Option) or assets or any interest therein currently owned, directly or indirectly, by Gorilla whether by asset sale, transfer of shares or otherwise; or (ii) the change of control (by sale or transfer of shares or sale of all or substantially all of the property and assets of Gorilla);

(g) Gorilla has no Subsidiaries and does not own shares in any other entity;

(h) Gorilla has disclosed all material and pertinent information to OWP relating to Gorilla and the Option which Gorilla considers to be relevant to the Amalgamation;

(i) Gorilla has the requisite corporate power and capacity to enter into this Agreement and to carry out its obligations hereunder, and the execution and delivery of this Agreement by Gorilla and the completion of the transactions contemplated herein: (i) does not and will not result in the breach of, or violate any term or provision of, the articles or by-laws of Gorilla; (ii) does not and will not conflict with, result in the breach of, constitute a default under, or accelerate or permit the acceleration of the performance required by, any agreement, instrument, licence, permit or authority to which Gorilla is a party or by which it is bound, which agreement, instrument, licence, permit or authority is material to Gorilla, or to which any material property of Gorilla is subject, or result in the creation of any lien, charge or encumbrance upon any of the material assets of Gorilla, under any such agreement or instrument, or give to others any material interest or right with respect to Gorilla, including rights of purchase, termination, cancellation or acceleration, under any such agreement, instrument, licence, permit or authority; and (iii) does not and will not, as of the Effective Date, breach any provision of law or administrative regulation or any judicial or administrative

award, judgment or decree applicable to, and known (after due enquiry) to Gorilla, the breach of which would have a material adverse effect on Gorilla;

(j) the material agreements of Gorilla are as set out in Exhibit "4" and there is no other material agreement of Gorilla that has not been disclosed to OWP;

(k) Gorilla is not in violation of its constating documents or in default in the performance or observance of any material obligation, agreement, covenant or condition contained in any contract, indenture, trust deed, mortgage, loan agreement, note, lease or other agreement or instrument to which it is a party or by which it or its property (including the Option) may be bound;

(l) to the best knowledge of Gorilla, Gorilla is conducting its business in compliance with all applicable laws, regulations and statutes;

(m) any and all of the agreements and other documents and instruments pursuant to which Gorilla holds the property and assets thereof (including any interest in, or right to earn an interest in, any property, including the Option) are valid and subsisting agreements, documents or instruments in full force and effect, enforceable in accordance with terms thereof, Gorilla is not in default of any of the material provisions of any such agreements, documents or instruments nor has any such default been alleged and such properties and assets (including the Option) are in good standing under the applicable statutes and regulations of the jurisdictions in which they are situated, and there has been no material default under the Option;

(n) there are no actions, suits, proceedings or investigations commenced, or to the knowledge of Gorilla (after due enquiry) contemplated or threatened, against or affecting Gorilla at law or in equity before or by any court or any arbitrator, governmental department, commission, board, bureau, agency, or instrumentality, domestic or foreign, of any kind nor, to the best of the knowledge of Gorilla (after due enquiry), are there any existing facts or conditions which may reasonably be expected to be a proper basis for any actions, suits, proceedings or investigations, other than in connection with the exercise of rights of dissent in respect of this Agreement, which in any case would prevent or hinder the consummation of the transactions contemplated by this Agreement or which can reasonably be expected to have a material adverse effect on the business, operations, properties or assets (including the Option), financial or otherwise, of Gorilla;

(o) Gorilla is the absolute legal and beneficial owner of, and has good and marketable title to, all of the material property or assets thereof (including the Option), and subject to full payment under the terms of the Option to the optionor, Gorilla does not know of any claims or the basis for any claim that might or could materially and adversely affect the right thereof to use, transfer or otherwise exploit the Property in accordance with the terms of the Option, and Gorilla does not have any responsibility or obligation to pay any material commission, royalty,

licence fee or similar payment to any person with respect to the Property other than as disclosed in the Option or as otherwise disclosed to OWP;

(p) Gorilla holds either mining leases, mining concessions, mining claims or participating interests or other conventional property or proprietary interests or rights, recognized in the jurisdiction in which the Property is located (collectively, "**Mining Rights**"), in respect of the ore bodies and minerals located in the Property in which Gorilla has an interest under the Option, which is valid and enforceable and sufficient to permit Gorilla, subject to Gorilla complying with the terms and conditions of the Option, to explore the minerals relating thereto; all property, leases or claims (including the Property) in which Gorilla has an interest or right have been validly located and recorded in accordance in all material respects with all applicable laws and are valid and subsisting except where the failure to be so would not have a material adverse effect on Gorilla; to Gorilla's knowledge, Gorilla has all necessary surface rights, access rights and other necessary rights and interests relating to the properties in which Gorilla has an interest (including the Property) granting Gorilla the right and ability to explore for minerals, ore and metals for development purposes as are appropriate in view of the rights and interest therein of Gorilla, with only such exceptions as do not interfere with the use made by Gorilla of the rights or interest so held; and each of the proprietary interests or rights and each of the documents, agreements and instruments and obligations relating thereto referred to above is currently in good standing in the name of Gorilla except where the failure to be so would not have a material adverse effect on Gorilla, and the Mining Rights in respect of Gorilla's properties (including the Property), constitute all material Mining Rights held by Gorilla;

(q) the execution and delivery of this Agreement and the completion of the transactions contemplated herein have been duly authorized by the board of directors of Gorilla, and this Agreement constitutes a valid and binding obligation of Gorilla enforceable against it in accordance with its terms and each of the execution and delivery of this Agreement, the performance by Gorilla of its obligations hereunder, the issue and sale of the Gorilla Shares hereunder and the consummation of the transactions contemplated in this Agreement, do not and will not to the knowledge of Gorilla:

(i) require the consent, approval, authorization, registration or qualification of or with any governmental authority, stock exchange, securities regulatory authority or other third party, except such as have been obtained;

(ii) result in a breach of or default under, nor create a state of facts which, after notice or lapse of time or both, would result in a breach of or default under, nor conflict with:

(A) any of the terms, conditions or provisions of the constating documents or resolutions of the shareholders, directors or any

committee of directors of Gorilla or any material indenture, agreement or instrument to which Gorilla is a party or by which it is contractually bound; or

(B) any statute, rule, regulation or law applicable to Gorilla, without limitation, applicable securities laws or any judgment, order or decree of any governmental body, agency or court having jurisdiction over Gorilla; or

(C) any material mortgage, note, indenture, contract, agreement (written or oral), instrument, lease or other document to which Gorilla is a party or by which Gorilla or a material portion of the assets of Gorilla are bound, or any judgment, decree, order, statute, rule or regulation applicable to any of them; and

(iii) give rise to any lien, charge or claim in or with respect to the properties or assets now owned or hereafter acquired by Gorilla (including the Property) or the acceleration of or the maturity of any debt under any indenture, mortgage, lease, agreement or instrument binding or affecting it or any of its properties (including the Option);

(r) as at the date hereof there are no reasonable grounds for believing that any creditor of Gorilla will be prejudiced by the Amalgamation;

(s) there are no agreements, covenants, undertakings, rights of first refusal or other commitments of Gorilla or any instruments binding on it or its properties (excluding the Option):

(i) which would preclude Gorilla from entering into the transactions contemplated in this Agreement;

(ii) under which the transactions contemplated in this Agreement would have the effect of imposing restrictions or obligations on Amalco greater than those imposed upon Gorilla, which would give a third party as a result of the transactions contemplated in this Agreement the right to terminate any material agreement to which Gorilla is a party or to purchase any of Gorilla or Amalco's assets; or

(iii) which would impose restrictions on the ability of Amalco:

(A) to carry on any business which it might choose to carry on within any geographical area, subject to existing areas of mutual interest that may affect the ability of Amalco to do so;

(B) to acquire property or dispose of its property and assets as an entirety;

(C) to pay any dividends, redeem shares or make other distributions to its shareholders;

(D) to borrow money or to mortgage and pledge its property as security therefor; or

(E) to change its corporate status;

(t) the representations, warranties or statement of fact made in this section do not contain any untrue statement of a material fact or omit to state any material fact necessary to make any such warranty or representation not misleading to OWP in seeking full information as to Gorilla and its assets, liabilities and business;

(u) the corporate records and minute books of Gorilla, all of which have been or will be made available to OWP for review, contain complete and accurate minutes of all meetings of the directors and shareholders of Gorilla held since its formation and signed copies of all resolutions and by-laws duly passed or confirmed by the directors and shareholders of Gorilla, other than at a meeting, and all such meetings were duly called and held;

(v) the financial statements of Gorilla provided to OWP have been prepared in accordance with generally accepted accounting principles in Canada consistently applied throughout the period referred to therein, (i) present fairly, in all material respects, the financial position (including the assets and liabilities, whether absolute, contingent or otherwise) of Gorilla as at such dates and results of operations of Gorilla for the periods then ended, and (ii) contain and reflect adequate provision or allowance for all reasonably anticipated liabilities, expenses and losses of Gorilla, and there has been no change in accounting policies or practices of Gorilla since its inception;

(w) all taxes (including income tax, capital tax, payroll taxes, employer health tax, workers' compensation payments, property taxes, custom and land transfer taxes), duties, royalties, levies, imposts, assessments, deductions, charges or withholdings and all liabilities with respect thereto including any penalty and interest payable with respect thereto (collectively, "**Taxes**") due and payable by Gorilla have been paid, except where the failure to pay such taxes would not constitute an adverse material fact in respect of Gorilla or have a material adverse effect on Gorilla; all tax returns, declarations, remittances and filings required to be filed by Gorilla have been filed with all appropriate governmental authorities and all such returns, declarations, remittances and filings are complete and accurate and no material fact or facts have been omitted therefrom which would make any of them misleading, except where the failure to file such documents would not constitute an adverse material fact in respect of Gorilla or have a material adverse effect on Gorilla; and to the best of the knowledge of Gorilla, no examination of any tax return of Gorilla is currently in progress and there are no issues or disputes outstanding with any governmental authority

respecting any taxes that have been paid, or may be payable, by Gorilla, in any case, except where such examinations, issues or disputes would not constitute an adverse material fact in respect of Gorilla or have a material adverse effect on Gorilla; and

(x) to the best of the knowledge of Gorilla, none of the information provided to OWP and its representatives contained any untrue statement of a material fact and did not (and does not now) omit any data or information necessary to make any data or information provided not misleading.

Recourse on Breach

3.3 The parties hereby agree and acknowledge that the sole recourse of any party hereto against any other in the event of any breach of a representation or warranty known by such other party on or before the Effective Date shall be as provided for in Section 6.2 hereof.

PART 4
COVENANTS

Covenants of OWP

4.1 OWP hereby covenants and agrees as follows:

(a) until the Effective Date, OWP shall carry on its business in the usual, regular, and ordinary course of business, consistent with its past practice;

(b) until the Effective Date, OWP will not amalgamate or consolidate with, or enter into any other corporate reorganization with, any other corporation or person or perform any act or enter into any transaction or negotiation which, in the opinion of OWP acting reasonably, interferes or is inconsistent with the completion of the transactions contemplated hereby, excluding the arrangement of OWP to be completed to divest OWP of the Wind Assets, and without limiting the foregoing, OWP will not: (i) make any distribution by way of dividend, return of capital or otherwise to or for the benefit of its shareholders; or (ii) issue any of its shares or other securities convertible into shares or enter into any commitment or agreement therefor, other than as included in the entitlements to acquire OWP Shares described in Section 3.1;

(c) OWP shall not alter or amend in any way its articles as the same exist at the date of this Agreement other than as may be required to give effect to the OWP Arrangement and then only with the prior consent and agreement of Gorilla;

(d) OWP shall convene and hold the OWP Shareholders' Meeting for the purpose of approving the Amalgamation, and if the Amalgamation is so approved at the OWP Shareholders' Meeting, OWP shall jointly and together with Gorilla

apply to the Supreme Court of British Columbia for an order approving the Amalgamation, and upon receipt of such order, file with the Registrar an Amalgamation Application containing the information set out in the form attached as Exhibit "3" hereto;

(e) OWP shall not take or fail to take any action which would cause its representations or warranties to be untrue or would be reasonably expected to prevent or materially impede, interfere with or delay the Amalgamation; and

(f) OWP shall do all such other acts and things as may be necessary or required in order to give effect to the Amalgamation, and without limiting the foregoing, OWP shall use commercially reasonable efforts to apply for and obtain, and will cooperate in applying for and obtaining:

(i) the approvals of its shareholders required for the implementation of the Amalgamation; and

(ii) such other consents, orders or approvals as counsel may advise are necessary or desirable for the implementation of the Amalgamation, including those referred to in Section 5.1 hereof.

Covenants of Gorilla

4.2 Gorilla hereby covenants and agrees as follows:

(a) until the Effective Date, Gorilla shall carry on its business in the usual, regular, and ordinary course of business, consistent with its past practice;

(b) until the Effective Date, Gorilla will not amalgamate or consolidate with, or enter into any other corporate reorganization with, any other corporation or person or perform any act or enter into any transaction or negotiation which, in the opinion of OWP acting reasonably, interferes or is inconsistent with the completion of the transactions contemplated hereby, and without limiting the foregoing, Gorilla will not: (i) make any distribution by way of dividend, return of capital or otherwise to or for the benefit of its shareholders; or (ii) issue any of its shares or other securities convertible into shares or enter into any commitment or agreement therefor other than as included in the entitlements to acquire Gorilla Shares described in Section 3.2; and

(c) Gorilla shall not alter or amend in any way its articles as the same exist at the date of this Agreement unless with the prior consent and agreement of OWP;

(d) Gorilla shall prepare and have the holders of Gorilla Shares execute the Gorilla Consent Resolutions for the purpose of approving the Amalgamation, and if the Amalgamation is so approved, Gorilla shall jointly and together with OWP apply to the Supreme Court of British Columbia for a final order approving the Amalgamation, and upon receipt of such final order, file with the Registrar an

Amalgamation Application containing the information set out in the form attached as Exhibit “3” hereto;

(e) Gorilla shall not take or fail to take any action which would cause its representations or warranties to be untrue or would be reasonably expected to prevent or materially impede, interfere with or delay the Amalgamation; and

(f) Gorilla shall do all such other acts and things as may be necessary or required in order to give effect to the Amalgamation, and without limiting the foregoing, Gorilla shall use commercially reasonable efforts to apply for and obtain, and will cooperate in applying for and obtaining:

(i) the approvals of its shareholders required for the implementation of the Amalgamation; and

(ii) such other consents, orders or approvals as counsel may advise are necessary or desirable for the implementation of the Amalgamation, including those referred to in Section 5.1 hereof.

Records and Data

4.3 Each of OWP and Gorilla (for the purpose of Sections 4.3 and 4.6 the “Disclosing Party”) shall make available, and by the Effective Date will have made available, to the other party or its representatives (for the purpose of Sections 4.3 to 4.6 the “Recipient”), for inspection, all documents which the Recipient shall reasonably require and which to the knowledge of the Disclosing Party is in the possession and control of the Disclosing Party pertaining to or affecting the Disclosing Party or the Property (in the case of Gorilla) and the Option to the Property, and the Disclosing Party will not knowingly withhold any documents or information reasonably required to make not misleading the documents and information so made available to the Recipient.

4.4 All information, records and data furnished to the Recipient are, to the best of the Disclosing Party’s knowledge, accurate in all material respects.

4.5 To the best of the Disclosing Party’s knowledge, the financial books and records of the Disclosing Party fairly and correctly set out and disclose in all material respects, in accordance with Generally Accepted Accounting Principles, the financial position of the Disclosing Party as at the date thereof and all material financial transactions have been accurately recorded in such books and records and without limiting the generality of the foregoing, the Disclosing Party has no outstanding debt obligations or liabilities other than those disclosed in the Disclosing Party’s financial statements or incurred in the ordinary course of business subsequent to the preparation of the Disclosing Party’s financial statements.

4.6 The corporate records and minute books of the Disclosing Party since the date of incorporation contains all minutes of meetings or consent resolutions of the directors and shareholders of the Disclosing Party held or passed, all such meetings were duly called and held or notice thereof was duly waived, and the share certificate

book, the register of shareholders and the register of transfers of the Disclosing Party are now accurate and complete.

PART 5
CONDITIONS

Conditions

5.1 The respective obligations of the parties hereto to complete the transactions contemplated by this Agreement and to file the Articles of Amalgamation shall be subject to satisfaction, on or before the Effective Date, of the following conditions:

(a) the Amalgamation with or without amendment shall have been approved at the OWP Shareholders' Meeting, or any adjournment thereof, in accordance with the Act and shall have otherwise been approved by the requisite majority of persons entitled or required to vote thereon in accordance with the Act and the articles of OWP;

(b) the Amalgamation with or without amendment shall have been approved by the Gorilla Consent Resolutions, by unanimous consent of the holders of Gorilla Shares in accordance with the Act and the articles of Gorilla;

(c) the holders of no more than 10% of the issued and outstanding OWP Shares shall have exercised rights of dissent in respect of the Amalgamation other than in circumstances where either OWP or Gorilla elects to fund the repurchase of the OWP Shares with respect to which rights of dissent have been exercised in accordance with the provisions of the Act;

(d) the holders of no more than 10% of the issued and outstanding Gorilla Shares shall have exercised rights of dissent in respect of the Amalgamation other than in circumstances where either Gorilla or OWP elects to fund the repurchase of the Gorilla Shares with respect to which rights of dissent have been exercised in accordance with the provisions of applicable law;

(e) OWP shall have completed the OWP Arrangement as described in the OWP Information Circular;

(f) there shall be no action taken under any existing applicable law or regulation, nor any statute, rule, regulation or order which is enacted, enforced, promulgated or issued by any court, department, commission, board, regulatory body, government or governmental authority or similar agency, domestic or foreign, that:

(i) makes illegal or otherwise directly or indirectly restrains, enjoins or prohibits the Amalgamation or any other transaction contemplated

in this Agreement which are necessary to complete the Amalgamation;

(ii) results in a judgment or assessment of material damage directly or indirectly relating to the transactions contemplated herein; or

(iii) would have a material adverse effect on the completion of the Amalgamation.

(g) OWP and Gorilla shall have obtained all consents, approvals and authorizations (including, without limitation, all stock exchange, securities commission and other regulatory approvals) required or necessary in connection with the transactions contemplated herein on terms and conditions reasonably satisfactory to OWP and Gorilla; and

(h) the CNSX shall have conditionally approved the listing of the Amalco Shares issuable under the Amalgamation, on terms reasonably satisfactory to each of OWP and Gorilla.

(i) satisfactory completion of due diligence by each of OWP and Gorilla, their counsel or representatives on the business, assets, financial condition, and corporate records of each of OWP and Gorilla (as applicable), which due diligence process shall be concluded on or before the Due Diligence Deadline;

(j) there being no legal proceeding or regulatory actions or proceedings against either OWP or Gorilla at the Effective Date which may, if determined against the interest of either OWP or Gorilla, have a material adverse effect on either OWP or Gorilla;

(k) there shall not be in force any order or decree restraining or enjoining the consummation of the transactions contemplated by this Agreement;

(l) there being no prohibition at law against the completion of the Amalgamation;

(m) any inquiry or investigation (whether formal or informal) in relation to either OWP and Gorilla or their respective directors or officers, shall not have been commenced or threatened by the CNSX, the securities commissions of any applicable jurisdiction or any other regulatory body having jurisdiction such that the outcome of such inquiry or investigation could have a material adverse effect on either OWP and Gorilla;

(n) material compliance by both OWP and Gorilla with the terms of this Agreement;

(o) the Amalco Shares that are issued as consideration for the Amalgamation shall be issued as fully paid and non-assessable common shares in the capital of Amalco, free and clear of any and all encumbrances, liens, charges, demands of

whatsoever nature, except those imposed pursuant to statutory "hold periods" and escrow restrictions of applicable securities laws and the CNSX;

(p) all other consents, orders, regulations and approvals, including regulatory and judicial approvals and orders required, necessary or desirable for the completion of the transactions contemplated by this Agreement shall have been obtained or received from the persons, authorities or bodies having jurisdiction in the circumstances, to include but not be limited to the approval of the CNSX and the approval of any applicable lenders or financial institutions or the approval of third parties pursuant to contractual obligations, as applicable;

(q) none of the consents, orders, regulations or approvals contemplated herein shall contain terms or conditions or require undertakings or security considered unsatisfactory or unacceptable by any of the parties hereto; and

(r) this Agreement shall not have been terminated under Part 6.

Conditions to Obligations of Each Party

5.2 The obligation of each of the parties to this Agreement to complete the transactions contemplated by this Agreement is further subject to the conditions, which may be waived by such party without prejudice to its right to rely on any other condition in favour of such party, that:

(a) the covenants of the other such party hereto to be performed on or before the Effective Date pursuant to the terms of this Agreement shall have been duly performed;

(b) except as affected by the transactions contemplated by this Agreement, the representations and warranties of the other such party hereto shall be true and correct in all material respects when made and as at the Effective Date, with the same effect as if such representations and warranties had been made at, and as of, the Effective Date; and

(c) since the date of this Agreement, there will have been no material adverse change in the business, results of operations, assets, liabilities, financial conditions or affairs of the other party, financial or otherwise, and there will have been no changes to the existing authorized or issued share capital of the other party, except the completion by Gorilla of a financing to raise up to $100,000 by issuing up to 1,000,000 common shares in the capital of Gorilla at a price of $0.10 per share, or as otherwise set forth in this Agreement;

Closing

5.3 Subject to the satisfaction or waiver of the conditions, the closing of the transactions contemplated herein shall take place on the Effective Date at the offices of the Bacchus Law Corporation in Vancouver, British Columbia or at such other place as may be agreed to by OWP and Gorilla.

Merger of Conditions

5.4 The conditions set out in Sections 5.1 and 5.2 shall be conclusively deemed to have been satisfied, waived or released on the filing of the Amalgamation Application under the Act.

Conditions Precedent and Right of Waiver

5.5 The conditions precedent set out in section 5.1 are for the benefit of each of OWP and Gorilla. Either party hereto may refuse to proceed with the Amalgamation if the conditions precedent for its benefit are not fulfilled to its reasonable satisfaction on or prior to the Effective Date, and, except for as otherwise specified herein, it shall incur no liability to the other party by reason of such refusal.

5.6 The said conditions precedent may be waived in whole or in part by the party for whose benefit they are included herein in that party's absolute discretion. No such waiver shall be of any effect unless it is in writing signed by the party granting the waiver.

5.7 The parties acknowledge that a portion of the Amalco Shares may be subject to escrow in accordance with applicable securities laws and the policies of the CNSX. The parties further acknowledge that these escrowed Amalco Shares shall be held in escrow and released, over time, as determined by the securities laws and CNSX policies. The escrowed Amalco Shares will be held in escrow pursuant to an escrowed agreement prescribed by the securities laws.

5.8 The Parties also acknowledge that there may be a statutory resale period in connection with the issuance of the Amalco Shares issued in exchange for OWP Shares or Gorilla Shares.

PART 6
AMENDMENT AND TERMINATION

Amendment

6.1 This Agreement may, at any time and from time to time before and after the holding of the OWP Shareholders' Meeting and the execution of the Gorilla Consent Resolutions but not later than the Effective Date, be amended by written agreement of the parties hereto without further notice to or authorization on the part of the holders of OWP Shares or Gorilla Shares. Without limiting the generality of the foregoing, any such amendment may:

(a) change the time for performance of any of the obligations or acts of the parties hereto;

(b) waive any inaccuracies or modify any of the covenants contained herein or in any document to be delivered pursuant hereto; or

(c) waive compliance with or modify any of the covenants herein contained or waive or modify performance of any of the obligations of the parties hereto;

provided that, notwithstanding the foregoing, the consideration to be received by holders of OWP Shares and Gorilla Shares shall not be decreased without the approval of the holders of OWP Shares and Gorilla Shares, respectively, given in the same manner as required for the approval of the Amalgamation.

Termination

6.2 (a) This Agreement may, at any time before or after the holding of the OWP Shareholders' Meeting or the execution of the Gorilla Consent Resolutions, or both, but prior to the Effective Date, be terminated by agreement of the parties without further action on the part of the holders of OWP Shares or Gorilla Shares

(b) This Agreement shall be terminated without further action on the part of the holders of OWP Shares or Gorilla Shares if the Amalgamation Application has not been filed with the Registrar on or before November 15, 2011 or such other date as the parties hereto may agree.

(c) This Agreement may be terminated at any time prior to the Effective Date by OWP by written notice to Gorilla if:

(i) any of the conditions to be satisfied by Gorilla hereunder has not been satisfied by Gorilla or waived by OWP within the time provided;

(ii) the board of directors of Gorilla fails to recommend, or withdraws in a manner adverse to OWP its recommendation to the shareholders of Gorilla to approve the Amalgamation; or

(iii) any applicable regulatory authority having notified OWP in writing that it will not permit the Amalgamation to proceed.

(d) This Agreement may be terminated at any time prior to the Effective Date by Gorilla by written notice to OWP if:

(i) any of the conditions to be satisfied by OWP hereunder has not been satisfied within the time provided;

(ii) the board of directors of OWP fails to recommend, or withdraws in a manner adverse to Gorilla its recommendation to the shareholders of OWP to approve the Amalgamation; or

(iii) any applicable regulatory authority having notified Gorilla in writing that it will not permit the Amalgamation to proceed.

PART 7
GENERAL

Notices

7.1 All notices which may or are required to be given pursuant to any provision of this Agreement shall be given or made in writing and shall be served personally or by telex or telecopy as follows:

(a) in the case of OWP addressed to:

OWP Wind Power Corp.
Suite 1201, 700 West Pender Street
Vancouver, BC V6C 1G8

Attention: President
Fax: 604.658.2045

(b) in the case of Gorilla addressed to:

Gorilla Resources Corp.
Suite 2001, 1050 Burrard Street
Vancouver, BC V6Z 2R9

Attention: President

or such other address of which a party may, from time to time, advise the other parties hereto by notice in writing given in accordance with the foregoing. The date of receipt of any such notice shall be deemed to be the date of delivery thereof if delivered by electronic transmission, by hand or by courier, and 5 business days after the date of mailing if delivered by mail.

Access to Information

7.2 From the date hereof until the completion of the transactions contemplated by this Agreement each party will allow the other party and its respective authorized representatives, including legal counsel, access to all information, books or records relevant for the purpose of the transactions contemplated herein. Each of the parties agrees that all information and documents so obtained will be kept confidential and the contents thereof will not be disclosed to any person without the prior written consent of the disclosing party.

Conduct of Business

7.3 From the date hereof until completion of the transactions contemplated herein, OWP and Gorilla will each operate its business in a prudent and business-like manner in the ordinary course and in a manner consistent with past practice.

Confidentiality

7.4 (a) No disclosure or announcement, public or otherwise, in respect of this Agreement or the transactions contemplated herein or therein will be made by any party without the prior written agreement of the other party as to timing, content and method, providing that the obligations herein will not prevent any party from making, after consultation with the other party, such disclosure as its counsel advises is required by applicable law.

(b) Unless and until the transactions contemplated in this Agreement have been completed, except with the prior written consent of the other party, each of the parties and their respective employees, officers, directors, shareholders, agents, advisors and other representatives will hold all information received from the other party in the strictest confidence, except such information and documents available to the public or as are required to be disclosed by applicable law.

(c) All such information in written form and documents will be returned to the party originally delivering them in the event that the transactions provided for in this Agreement are not consummated.

Assignment

7.5 No party may assign its rights or obligations under this Agreement or the Amalgamation without the prior written consent of the other party hereto.

Binding Effect

7.6 This Agreement shall be binding upon and shall enure to the benefit of the parties hereto and their respective successors and permitted assigns.

Waiver

7.7 Any waiver or release of any of the provisions of this Agreement, to be effective, must be in writing executed by the party granting the same. Waivers may only be granted upon compliance with the terms governing amendments set forth in Section 6.1, *mutatis mutandis*.

Survival of Representation and Warranties

7.8 The representations and warranties herein shall survive the performance of the parties' respective obligations hereunder and the termination of this Agreement but shall expire one year after the Effective Date.

Counterparts

7.9 This Agreement may be executed in one or more counterparts each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date first above written.

ORCA WIND POWER CORP.

Per: *Signed "Thomas Bell"*
Authorized Signatory

GORILLA RESOURCES CORP.

Per: *Signed "Scott Sheldon"*
Authorized Signatory

EXHIBIT "1"

WELS MINING PROPERTY

PROPERTY DESCRIPTION AND LOCATION

The Wels Property consists of a total of 110 mineral claims in three separate claim blocks located 55 kilometers east of the community of Beaver Creek and 190 kilometers south of the community of Dawson City in central Yukon Territory, at latitude 62°52' north and longitude 135°07' west on NTS map sheet 115J/05 (Figure 1). The claims were staked under the Yukon Quartz Mining Act and are registered in the Whitehorse Mining District. Claim locations of the Wels Property are shown on Figure 2, and claim tenure information from the Wels Property Option Agreement is listed in Table 1.

Table 1 – List of Claims

CLAIM NAME	GRANT NUMBER	REGISTERED OWNER	EXPIRY DATE
Wels 1 - 28	YE41635 – YE41662	Farrel J. Andersen	March 29, 2012
Wels 31 - 56	YE41665 – YE41690	Laurent Brault	March 29, 2012
Wels 63 - 88	YE41697 – YE41722	Roger Hulstein	March 29, 2012
Wels 95 - 104	YE73805 – YE73814	Farrel J. Andersen	March 29, 2012
Wels 111 - 120	YE73821 – YE73830	Roger Hulstein	March 29, 2012
Wels 127 - 136	YE73837 – YE73846	Laurent Brault	March 29, 2012

The claims are currently registered to the Vendors of the Property. The claims are to be transferred to Gorilla Resources Corp. when the Technical Report has been filed and accepted by the Stock Exchange. The mineral claims comprising the Property can be maintained in good standing by performing approved exploration work to a dollar value of $100 per claim per year. Exploration work is subject to the Mining Land Use Regulations of the Yukon Mining Quartz Act and to the Yukon Environmental and Socio-Economic Assessment Act (YESAA). A land use permit may have to be issued and YESAA Board recommendations obtained, before large-scale exploration is conducted. The work program proposed in this report meets the criteria for a Class I land use approval.

Claims comprising the Property were located by GPS using the UTM coordinate system. The claim locations shown on Figure 2 are derived from government claim maps. The Property is not encumbered by First Nations Land Claims. The White River First Nation (WRFN) has a number of category Site Specific (S) and category B land selections in the area. WRFNR-8B is a large block that fringes the southeast corner of the Wels West Claim block. There are three other category B land selection on the north and west shores of Wellesley Lake and three small site specific selection on the south shore of Wellesley Lake. Staking is allowed on Category B land selections but agreements for access to the land must be negotiated with the White River First Nation.

The lakes, streams and topography of the Property are displayed on Figure 2. There are no known mineral resources or reserves or tailings ponds on the Property. Gorilla Resources Corp. has entered an Option Agreement with the claim owners; Roger Hulstein and Farrel Andersen dated June 6, 2011. Under the terms of the Option Agreement, Gorilla Resources Corp. has the right to earn 100% of the mineral rights in the Property by exercising the Option. To earn-in on its option, Gorilla Resources Corp. is required to fulfill the following terms:

- a cash payment of $15 000 upon execution of the Option Agreement; and,
- make a cash payment of $15 000 upon completion of a Technical Report; and,
- issue 150 000 shares on or before six months from the date of the Agreement; and,

- issue 100 000 shares on or before September 30, 2012; and,
- make a cash payment of $25 000 on or before September 30, 2012; and,
- make a payment of $40 000 on or before September 30, 2013, payable in cash, Shares a combination of cash and Shares in the sole discretion of Gorilla Resources Corp.; and,
- make a payment of $80 000 on or before September 30, 2014, payable in cash, Shares or a combination of cash and Shares in the sole discretion of Gorilla Resources Corp.

Gorilla Resources Corp. is obligated to pay a royalty interest equal to 3% Net Smelter Returns. Gorilla Resources Corp. is entitled to redeem a share of the Net Smelter Returns (NSR) by paying $750 000 for each 1% of NSR to a maximum of $1 500 000.

Gorilla Resources Corp. is liable to pay an Advance Royalty after the Option has been completed of $20 000 annually until commercial production from the property. The Advance Royalty shall be deducted from the Optionor's share of the Net Smelter Returns at commercial production.

There are no outstanding environmental liabilities determined by the Author.

EXHIBIT "2"

ARTICLES
OF
GORILLA RESOURCES CORP.
(the "Company")

The Company's articles, following the amalgamation of Gorilla Resources Corp. and Orca Wind Power Corp. are set out below, duly signed by a first director of the Company.

Full Name and Signature of First Director	Date of Signing
Signed "Scott Sheldon" First Director: Scott Sheldon	August 24, 2011

Incorporation Number of the Company (post-amalgamation):

_____

Date of Amalgamation:

_____

Incorporation Number: _____

ARTICLES
OF
GORILLA RESOURCES CORP.
(The "Company")

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1. INTERPRETATION

1.1 Definitions

In these Articles, unless the context otherwise requires:

(1) "board of directors", "directors" and "board" mean the directors or sole director of the Company for the time being;

(2) "*Business Corporations Act*" means the *Business Corporations Act* (British Columbia) from time to time in force and all amendments thereto and includes all regulations and amendments thereto made pursuant to that Act;

(3) "*Interpretation Act*" means the *Interpretation Act* (British Columbia) from time to time in force and all amendments thereto and includes all regulations and amendments thereto made pursuant to that Act;

(4) "legal personal representative" means the personal or other legal representative of the shareholder;

(5) "registered address" of a shareholder means the shareholder's address as recorded in the central securities register of the Company;

(6) "seal" means the seal of the Company, if any.

1.2 *Business Corporations Act* and *Interpretation Act* Definitions Applicable

The definitions in the *Business Corporations Act* and the definitions and rules of construction in the *Interpretation Act*, with the necessary changes, so far as applicable, and unless the context requires otherwise, apply to these Articles as if they were an enactment. If there is a conflict between a definition in the *Business Corporations Act* and a definition or rule in the *Interpretation Act* relating to a term used in these Articles, the definition in the *Business Corporations Act* will prevail in relation to the use of the term in these Articles. If there is a conflict between these Articles and the *Business Corporations Act*, the *Business Corporations Act* will prevail.

2. SHARES AND SHARE CERTIFICATES

2.1 Authorized Share Structure

The authorized share structure of the Company consists of shares of the class or classes and series, if any, described in the Notice of Articles of the Company.

2.2 Form of Share Certificate

Each share certificate issued by the Company must comply with, and be signed as required by, the *Business Corporations Act*.

2.3 Shareholder Entitled to Certificate or Acknowledgment

Each shareholder is entitled, without charge, to (a) one share certificate representing the shares of each class or series of shares registered in the shareholder's name or (b) a non-

transferable written acknowledgment of the shareholder's right to obtain such a share certificate, provided that in respect of a share held jointly by several persons, the Company is not bound to issue more than one share certificate and delivery of a share certificate for a share to one of several joint shareholders or to one of the shareholders' duly authorized agents will be sufficient delivery to all.

2.4 Delivery by Mail

Any share certificate or non-transferable written acknowledgment of a shareholder's right to obtain a share certificate may be sent to the shareholder by mail at the shareholder's registered address and neither the Company nor any director, officer or agent of the Company is liable for any loss to the shareholder because the share certificate or acknowledgement is lost in the mail or stolen.

2.5 Replacement of Worn Out or Defaced Certificate or Acknowledgement

If the directors are satisfied that a share certificate or a non-transferable written acknowledgment of the shareholder's right to obtain a share certificate is worn out or defaced, they must, on production to them of the share certificate or acknowledgment, as the case may be, and on such other terms, if any, as they think fit:

(1) order the share certificate or acknowledgement, as the case may be, to be cancelled; and

(2) issue a replacement share certificate or acknowledgement, as the case may be.

2.6 Replacement of Lost, Stolen or Destroyed Certificate or Acknowledgement

If a share certificate or a non-transferable written acknowledgement of a shareholder’s right to obtain a share certificate is lost, stolen or destroyed, a replacement share certificate or acknowledgement, as the case may be, must be issued to the person entitled to that share certificate or acknowledgement, as the case may be, if the directors receive:

(1) proof satisfactory to them that the share certificate or acknowledgment is lost, stolen or destroyed; and

(2) any indemnity the directors consider adequate.

2.7 Splitting Share Certificates

If a shareholder surrenders a share certificate to the Company with a written request that the Company issue in the shareholder's name two or more share certificates, each representing a specified number of shares and in the aggregate representing the same number of shares as the share certificate so surrendered, the Company must cancel the surrendered share certificate and issue replacement share certificates in accordance with that request.

2.8 Certificate Fee

There must be paid to the Company, in relation to the issue of any share certificate under Articles 2.5, 2.6 or 2.7, the amount, if any and which must not exceed the amount prescribed under the *Business Corporations Act*, determined by the directors.

2.9 Recognition of Trusts

Except as required by law or statute or these Articles, no person will be recognized by the Company as holding any share upon any trust, and the Company is not bound by or compelled in any way to recognize (even when having notice thereof) any equitable, contingent, future or partial interest in any share or fraction of a share or (except as by law or statute or these Articles provided or as ordered by a court of competent jurisdiction) any other rights in respect of any share except an absolute right to the entirety thereof in the shareholder.

3. ISSUE OF SHARES

3.1 Directors Authorized

Subject to the *Business Corporations Act* and the rights of the holders of issued shares of the Company, the Company may issue, allot, sell or otherwise dispose of the unissued shares, and issued shares held by the Company, at the times, to the persons, including directors, in the manner, on the terms and conditions and for the issue prices (including any premium at which shares with par value may be issued) that the directors may determine. The issue price for a share with par value must be equal to or greater than the par value of the share.

3.2 Commissions and Discounts

The Company may at any time, pay a reasonable commission or allow a reasonable discount to any person in consideration of that person purchasing or agreeing to purchase shares of the Company from the Company or any other person procuring or agreeing to procure purchasers for shares of the Company.

3.3 Brokerage

The Company may pay such brokerage fee or other consideration as may be lawful for or in connection with the sale or placement of its securities.

3.4 Conditions of Issue

Except as provided for by the *Business Corporations Act*, no share may be issued until it is fully paid. A share is fully paid when:

(1) consideration is provided to the Company for the issue of the share by one or more of the following:

    (a) past services performed for the Company;

    (b) property;

    (c) money; and

(2) the value of the consideration received by the Company equals or exceeds the issue price set for the share under Article 3.1.

3.5 Share Purchase Warrants, Options and Rights

Subject to the *Business Corporations Act*, the Company may issue share purchase warrants, options and rights upon such terms and conditions as the directors determine, which share purchase warrants, options and rights may be issued alone or in conjunction with debentures, debenture stock, bonds, shares or any other securities issued or created by the Company from time to time.

4. SHARE REGISTERS

4.1 Central Securities Register

As required by and subject to the *Business Corporations Act*, the Company must maintain in British Columbia a central securities register. The directors may, subject to the *Business Corporations Act*, appoint an agent to maintain the central securities register. The directors may also appoint one or more agents, including the agent which keeps the central securities register, as transfer agent for its shares or any class or series of its shares, as the case may be, and the same or another agent as registrar for its shares or such class or series of its shares, as the case may be. The directors may terminate such appointment of any agent at any time and may appoint another agent in its place.

4.2 Closing Register

The Company must not at any time close its central securities register.

5. SHARE TRANSFERS

5.1 Registering Transfers

A transfer of a share of the Company must not be registered unless the Company or the transfer agent or registrar for the class or series of share to be transferred has received:

(1) a duly signed instrument of transfer in respect of the share;

(2) if a share certificate has been issued by the Company in respect of the share to be transferred, that share certificate;

(3) if a non-transferable written acknowledgement of the shareholder’s right to obtain a share certificate has been issued by the Company in respect of the share to be transferred, that acknowledgement; and

(4) such other evidence, if any, as the Company or the transfer agent or registrar for the class or series of share to be transferred may require to prove the title of the transferor or the transferor’s right to transfer the share, the due signing of the instrument of transfer and the right of the transferee to have the transfer registered.

5.2 Form of Instrument of Transfer

The instrument of transfer in respect of any share of the Company must be either in the form, if any, on the back of the Company's share certificates or in any other form that may be approved by the directors from time to time.

5.3 Transferor Remains Shareholder

Except to the extent that the *Business Corporations Act* otherwise provides, the transferor of shares is deemed to remain the holder of the shares until the name of the transferee is entered in a securities register of the Company in respect of the transfer.

5.4 Signing of Instrument of Transfer

If a shareholder, or his or her duly authorized attorney, signs an instrument of transfer in respect of shares registered in the name of the shareholder, the signed instrument of transfer constitutes a complete and sufficient authority to the Company and its directors, officers and agents to register the number of shares specified in the instrument of transfer or specified in any other manner, or, if no number is specified, all the shares represented by the share certificates or set out in the written acknowledgments deposited with the instrument of transfer:

(1) in the name of the person named as transferee in that instrument of transfer; or

(2) if no person is named as transferee in that instrument of transfer, in the name of the person on whose behalf the instrument is deposited for the purpose of having the transfer registered.

5.5 Enquiry as to Title Not Required

Neither the Company nor any director, officer or agent of the Company is bound to inquire into the title of the person named in the instrument of transfer as transferee or, if no person is named as transferee in the instrument of transfer, of the person on whose behalf the instrument is deposited for the purpose of having the transfer registered or is liable for any claim related to registering the transfer by the shareholder or by any intermediate owner or holder of the shares, of any interest in the shares, of any share certificate representing such shares or of any written acknowledgment of a right to obtain a share certificate for such shares.

5.6 Transfer Fee

There must be paid to the Company or the Company’s transfer agent, in relation to the registration of any transfer, the amount, if any, determined by the directors.

6. TRANSMISSION OF SHARES

6.1 Legal Personal Representative Recognized on Death

In case of the death of a shareholder, the legal personal representative, or if the shareholder was a joint holder, the surviving joint holder, will be the only person recognized by the Company as having any title to the shareholder's interest in the shares. Before recognizing a person as a legal personal representative, the directors may require proof of appointment by a court of competent jurisdiction, a grant of letters probate, letters of administration or such other evidence or documents as the directors consider appropriate.

6.2 Rights of Legal Personal Representative

The legal personal representative has the same rights, privileges and obligations that attach to the shares held by the shareholder, including the right to transfer the shares in accordance with these Articles, provided the documents required by the *Business Corporations Act* and the directors have been deposited with the Company. This Article 6.2 does not apply in the case of the death of a shareholder with respect to the shares registered in the shareholder's name and the name of another person in joint tenancy.

7. PURCHASE, REDEEM OR OTHERWISE ACQUIRE SHARES

7.1 Company Authorized to Purchase, Redeem or Otherwise Acquire Shares

Subject to Article 7.2, the special rights or restrictions attached to the shares of any class or series, the *Business Corporations Act,* and securities laws and regulations of general application, the Company may, if authorized by the directors, purchase, redeem or otherwise acquire any of its shares at the price and upon the terms specified in such resolution.

7.2 Purchase When Insolvent

The Company must not make a payment or provide any other consideration to purchase, redeem or otherwise acquire any of its shares if there are reasonable grounds for believing that:

(1) the Company is insolvent; or

(2) making the payment or providing the consideration would render the Company insolvent.

7.3 Sale and Voting of Purchased, Redeemed or Otherwise Acquired Shares

If the Company retains a share redeemed, purchased or otherwise acquired by it, the Company may sell, gift or otherwise dispose of the share, but, while such share is held by the Company, it:

(1) is not entitled to vote the share at a meeting of its shareholders;

(2) must not pay a dividend in respect of the share; and

(3) must not make any other distribution in respect of the share.

8. BORROWING POWERS

The Company, if authorized by the directors, may:

(1) borrow money in the manner and amount, on the security, from the sources and on the terms and conditions that they consider appropriate;

(2) issue bonds, debentures and other debt obligations either outright or as security for any liability or obligation of the Company or any other person and at such discounts or premiums and on such other terms as they consider appropriate;

(3) guarantee the repayment of money by any other person or the performance of any obligation of any other person; and

(4) mortgage, charge, whether by way of specific or floating charge, grant a security interest in, or give other security on, the whole or any part of the present and future assets and undertaking of the Company.

9. ALTERATIONS

9.1 Alteration of Authorized Share Structure

Subject to the *Business Corporations Act*, the Company may by directors resolution subdivide or consolidate all or any of its unissued, or fully paid issued, shares and if applicable, alter its Notice of Articles and, if applicable, Articles, accordingly; and subject to Article 9.2 and the *Business Corporations Act*, the Company may by ordinary resolution:

(1) create one or more classes or series of shares or, if none of the shares of a class or series of shares are allotted or issued, eliminate that class or series of shares;

(2) increase, reduce or eliminate the maximum number of shares that the Company is authorized to issue out of any class or series of shares or establish a maximum number of shares that the Company is authorized to issue out of any class or series of shares for which no maximum is established;

(3) if the Company is authorized to issue shares of a class of share with par value:

(a) decrease the par value of those shares; or

(b) if none of the shares of that class of shares are allotted or issued, increase the par value of those shares;

(4) change all or any of its unissued, or fully paid issued, shares with par value into shares without par value or any of its unissued shares without par value into shares with par value;

(5) alter the identifying name of any of its shares; or

(6) otherwise alter its shares or authorized share structure when required or permitted to do so by the *Business Corporations Act* where it does not specify by a special resolution;

and, if applicable, alter its Notice of Articles, and if applicable, its Articles, accordingly.

9.2 Special Rights or Restrictions

Subject to the *Business Corporations Act* and in particular those provisions of the Act relating to the rights of holders of outstanding shares to vote if their rights are prejudiced or interfered with, the Company may by ordinary resolution:

(1) create special rights or restrictions for, and attach those special rights or restrictions to, the shares of any class or series of shares, whether or not any or all of those shares have been issued; or

(2) vary or delete any special rights or restrictions attached to the shares of any class or series of shares, whether or not any or all of those shares have been issued and alter its Notice of Articles and Articles accordingly.

9.3 Change of Name

The Company may by directors resolution authorize an alteration of its Notice of Articles in order to change its name.

9.4 Other Alterations

If the *Business Corporations Act* does not specify the type of resolution and these Articles do not specify another type of resolution, the Company may by ordinary resolution alter these Articles.

10. MEETINGS OF SHAREHOLDERS

10.1 Annual General Meetings

Unless an annual general meeting is deferred or waived in accordance with the *Business Corporations Act,* the Company must hold its first annual general meeting within 18 months after the date on which it was incorporated or otherwise recognized, and after that must hold an annual general meeting at least once in each calendar year and not more than 15 months after the last annual reference date at such time and place as may be determined by the directors.

10.2 Resolution Instead of Annual General Meeting

If all the shareholders who are entitled to vote at an annual general meeting consent in writing by unanimous resolution under the *Business Corporations Act* to all of the business that is required to be transacted at that annual general meeting, the annual general meeting is deemed to have been held on the date of the unanimous resolution. The shareholders must, in any unanimous resolution passed under this Article 10.2, select as the Company's annual reference date a date that would be appropriate for the holding of the applicable annual general meeting.

10.3 Calling of Meetings of Shareholders

The directors may, whenever they think fit, call a meeting of shareholders.

10.4 Notice for Meetings of Shareholders

The Company must send notice of the date, time and location of any meeting of shareholders (including, without limitation, any notice specifying the intention to propose a resolution as an exceptional resolution, a special resolution or a special separate resolution, and any notice to consider approving amalgamation into a foreign jurisdiction, an arrangement or the adoption of an amalgamation agreement, and any notice of a general meeting, class meeting or series meeting), in the manner provided in these Articles, or in such other manner, if any, as may be prescribed by ordinary resolution (whether previous notice of the resolution has been given or not), to each shareholder entitled to attend the meeting, to each director and to the auditor of

the Company, unless these Articles otherwise provide, at least the following number of days before the meeting:

(1) if and for so long as the Company is a public company, 21 days;

(2) otherwise, 10 days.

10.5 Notice of Resolution to Which Shareholders May Dissent

The Company must send to each of its shareholders, whether or not their shares carry the right to vote, a notice of any meeting of shareholders at which a resolution entitling shareholders to dissent is to be considered specifying the date of the meeting and containing a statement advising of the right to send a notice of dissent together with a copy of the proposed resolution at least the following number of days before the meeting:

(1) if and for so long as the Company is a public company, 21 days;

(2) otherwise, 10 days.

10.6 Record Date for Notice

The directors may set a date as the record date for the purpose of determining shareholders entitled to notice of any meeting of shareholders. The record date must not precede the date on which the meeting is to be held by more than two months or, in the case of a general meeting requisitioned by shareholders under the *Business Corporations Act,* by more than four months. The record date must not precede the date on which the meeting is held by fewer than:

(1) if and for so long as the Company is a public company, 21 days;

(2) otherwise, 10 days.

If no record date is set, the record date is 5 p.m. on the day immediately preceding the first date on which the notice is sent or, if no notice is sent, the beginning of the meeting.

10.7 Record Date for Voting

The directors may set a date as the record date for the purpose of determining shareholders entitled to vote at any meeting of shareholders. The record date must not precede the date on which the meeting is to be held by more than two months or, in the case of a general meeting requisitioned by shareholders under the *Business Corporations Act,* by more than four months. If no record date is set, the record date is 5 p.m. on the day immediately preceding the first date on which the notice is sent or, if no notice is sent, the beginning of the meeting.

10.8 Failure to Give Notice and Waiver of Notice

The accidental omission to send notice of any meeting to, or the non-receipt of any notice by, any of the persons entitled to notice does not invalidate any proceedings at that meeting. Any person entitled to notice of a meeting of shareholders may, in writing or otherwise, waive or reduce the period of notice of such meeting. Attendance of a person at a meeting of shareholders is a waiver of entitlement to notice of the meeting unless that person attends the

meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called.

10.9 Notice of Special Business at Meetings of Shareholders

If a meeting of shareholders is to consider special business within the meaning of Article 11.1, the notice of meeting must:

(1) state the general nature of the special business; and

(2) if the special business includes considering, approving, ratifying, adopting or authorizing any document or the signing of or giving of effect to any document, have attached to it a copy of the document or state that a copy of the document will be available for inspection by shareholders:

   (a) at the Company's records office, or at such other reasonably accessible location in British Columbia as is specified in the notice; and

   (b) during statutory business hours on any one or more specified days before the day set for the holding of the meeting.

11. PROCEEDINGS AT MEETINGS OF SHAREHOLDERS

11.1 Special Business

At a meeting of shareholders, the following business is special business:

(1) at a meeting of shareholders that is not an annual general meeting, all business is special business except business relating to the conduct of or voting at the meeting;

(2) at an annual general meeting, all business is special business except for the following:

   (a) business relating to the conduct of or voting at the meeting;

   (b) consideration of any financial statements of the Company presented to the meeting;

   (c) consideration of any reports of the directors or auditor;

   (d) the setting or changing of the number of directors;

   (e) the election or appointment of directors;

   (f) the appointment of an auditor;

   (g) the setting of the remuneration of an auditor;

   (h) business arising out of a report of the directors not requiring the passing of a special resolution or an exceptional resolution;

   (i) any other business which, under these Articles or the *Business Corporations Act,* may be transacted at a meeting of shareholders without prior notice of the

business being given to the shareholders.

11.2 Special Majority

The majority of votes required for the Company to pass a special resolution at a meeting of shareholders is 2/3 of the votes cast on the resolution.

11.3 Quorum

Subject to the special rights or restrictions attached to the shares of any class or series of shares, the quorum for the transaction of business at a meeting of shareholders is one shareholder present in person (or, being a corporation, partnership, trust or other non-individual legal entity represented in accordance with the provisions of the *Business Corporations Act),* or by proxy holding not less than one voting share of the Company entitled to be voted at the meeting.

11.4 One Shareholder May Constitute Quorum

If there is only one shareholder entitled to vote at a meeting of shareholders:

(1) the quorum is one person who is, or who represents by proxy, that shareholder, and

(2) that shareholder, present in person or by proxy, may constitute the meeting.

11.5 Other Persons May Attend

In addition to those persons who are entitled to vote at a meeting of shareholders, the only other persons entitled to be present at the meeting are the directors, the president (if any), the secretary (if any), the assistant secretary (if any), any lawyer for the Company, the auditor of the Company and any other persons invited by the directors are entitled to attend any meeting of shareholders, but if any of those persons does attend a meeting of shareholders, that person is not to be counted in the quorum and is not entitled to vote at the meeting unless that person is a shareholder or proxy holder entitled to vote at the meeting.

11.6 Requirement of Quorum

No business, other than the election of a chair of the meeting and the adjournment of the meeting, may be transacted at any meeting of shareholders unless a quorum of shareholders entitled to vote is present at the commencement of the meeting, but such quorum need not be present throughout the meeting.

11.7 Lack of Quorum

If, within one-half hour from the time set for the holding of a meeting of shareholders, a quorum is not present:

(1) in the case of a general meeting requisitioned by shareholders, the meeting is dissolved, and

(2) in the case of any other meeting of shareholders, the meeting stands adjourned to the same day in the next week at the same time and place.

11.8 Lack of Quorum at Succeeding Meeting

If, at the meeting to which the meeting referred to in Article 11.7(2) was adjourned, a quorum is not present within one-half hour from the time set for the holding of the meeting, the person or persons present and being, or representing by proxy, one or more shareholders entitled to attend and vote at the meeting shall be deemed to constitute a quorum.

11.9 Chair

The following individual is entitled to preside as chair at a meeting of shareholders:

(1) the chair of the board, if any; or

(2) if the chair of the board is absent or unwilling to act as chair of the meeting, the president, if any.

11.10 Election of Alternate Chair

If, at any meeting of shareholders, there is no chair of the board or president present within 15 minutes after the time set for holding the meeting, or if the chair of the board and the president are unwilling to act as chair of the meeting, or if the chair of the board and the president have advised the secretary, if any, or any director present at the meeting, that they will not be present at the meeting, the directors present must choose one of their number or the lawyer for the Company to be chair of the meeting or if all of the directors present decline to take the chair or fail to so choose or if no director or lawyer for the Company is present, the shareholders entitled to vote at the meeting who are present in person or by proxy may choose any person present at the meeting to chair the meeting.

11.11 Adjournments

The chair of a meeting of shareholders may, and if so directed by the meeting must, adjourn the meeting from time to time and from place to place, but no business may be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

11.12 Notice of Adjourned Meeting

It is not necessary to give any notice of an adjourned meeting of shareholders or of the business to be transacted at an adjourned meeting of shareholders except that, when a meeting is adjourned for 30 days or more, notice of the adjourned meeting must be given as in the case of the original meeting.

11.13 Decisions by Show of Hands or Poll

Subject to the *Business Corporations Act,* every motion put to a vote at a meeting of shareholders will be decided on a show of hands unless a poll, before or on the declaration of the result of the vote by show of hands, is directed by the chair or demanded by at least one shareholder entitled to vote who is present in person or by proxy.

11.14 Declaration of Result

The chair of a meeting of shareholders must declare to the meeting the decision on every question in accordance with the result of the show of hands or the poll, as the case may be, and that decision must be entered in the minutes of the meeting. A declaration of the chair that a resolution is carried by the necessary majority or is defeated is, unless a poll is directed by the chair or demanded under Article 11.13, conclusive evidence without proof of the number or proportion of the votes recorded in favour of or against the resolution.

11.15 Motion Need Not be Seconded

No motion proposed at a meeting of shareholders need be seconded unless the chair of the meeting rules otherwise, and the chair of any meeting of shareholders is entitled to propose or second a motion.

11.16 Casting Vote

In case of an equality of votes, the chair of a meeting of shareholders does not, either on a show of hands or on a poll, have a second or casting vote in addition to the vote or votes to which the chair may be entitled as a shareholder.

11.17 Manner of Taking Poll

Subject to Article 11.18, if a poll is duly demanded at a meeting of shareholders:

(1) the poll must be taken:

(a) at the meeting, or within seven days after the date of the meeting, as the chair of the meeting directs; and

(b) in the manner, at the time and at the place that the chair of the meeting directs;

(2) the result of the poll is deemed to be the decision of the meeting at which the poll is demanded; and

(3) the demand for the poll may be withdrawn by the person who demanded it.

11.18 Demand for Poll on Adjournment

A poll demanded at a meeting of shareholders on a question of adjournment must be taken immediately at the meeting.

11.19 Chair Must Resolve Dispute

In the case of any dispute as to the admission or rejection of a vote given on a poll, the chair of the meeting must determine the dispute, and his or her determination made in good faith is final and conclusive.

11.20 Casting of Votes

On a poll, a shareholder entitled to more than one vote need not cast all the votes in the same way.

11.21 Demand for Poll

No poll may be demanded in respect of the vote by which a chair of a meeting of shareholders is elected.

11.22 Demand for Poll Not to Prevent Continuance of Meeting

The demand for a poll at a meeting of shareholders does not, unless the chair of the meeting so rules, prevent the continuation of a meeting for the transaction of any business other than the question on which a poll has been demanded.

11.23 Retention of Ballots and Proxies

The Company must, for at least three months after a meeting of shareholders, keep each ballot cast on a poll and each proxy voted at the meeting, and, during that period, make them available for inspection during normal business hours by any shareholder or proxyholder entitled to vote at the meeting. At the end of such three month period, the Company may destroy such ballots and proxies.

12. VOTES OF SHAREHOLDERS

12.1 Number of Votes by Shareholder or by Shares

Subject to any special rights or restrictions attached to any shares and to the restrictions imposed on joint shareholders under Article 12.3:

(1) on a vote by show of hands, every person present who is a shareholder or proxy holder and entitled to vote on the matter has one vote; and

(2) on a poll, every shareholder entitled to vote on the matter has one vote in respect of each share entitled to be voted on the matter and held by that shareholder and may exercise that vote either in person or by proxy.

12.2 Votes of Persons in Representative Capacity

A person who is not a shareholder may vote at a meeting of shareholders, whether on a show of hands or on a poll, and may appoint a proxy holder to act at the meeting, if, before doing so, the person satisfies the chair of the meeting, or the directors, that the person is a legal personal representative or a trustee in bankruptcy for a shareholder who is entitled to vote at the meeting.

12.3 Votes by Joint Holders

If there are joint shareholders registered in respect of any share:

(1) any one of the joint shareholders may vote at any meeting of shareholders, either personally or by proxy, in respect of the shares as if that joint shareholder were solely entitled to it; or

(2) if more than one of the joint shareholders is present at any meeting of shareholders, personally or by proxy and more than one of them votes in respect of that share, then only the vote of the joint shareholder present whose name stands first on the central securities register in respect of the share will be counted.

12.4 Legal Personal Representatives as Joint Shareholders

Two or more legal personal representatives of a shareholder in whose sole name any share is registered are, for the purposes of Article 12.3, deemed to be joint shareholders registered in respect of that share.

12.5 Representative of a Corporate Shareholder

If a corporation, that is not a subsidiary of the Company, is a shareholder, that corporation may appoint a person to act as its representative at any meeting of shareholders of the Company, and:

(1) for that purpose, the instrument appointing a representative must:

(a) be received at the registered office of the Company or at any other place specified, in the notice calling the meeting, for the receipt of proxies, at least the number of business days specified in the notice for the receipt of proxies, or if no number of days is specified, two business days before the day set for the holding of the meeting or any adjourned meeting; or

(b) be provided, at the meeting or any adjourned meeting, to the chair of the meeting or any adjourned meeting to a person designated by the chair of the meeting or adjourned meeting;

(2) if a representative is appointed under this Article 12.5:

(a) the representative is entitled to exercise in respect of and at that meeting the same rights on behalf of the corporation as that corporation could exercise if it were a shareholder who is an individual, including, without limitation, the right to appoint a proxy holder; and

(b) the representative, if present at the meeting, is to be counted for the purpose of forming a quorum and is deemed to be a shareholder present in person at the meeting.

Evidence of the appointment of any such representative may be sent to the Company by written instrument, fax or any other method of transmitting legibly recorded messages.

12.6 Proxy Provisions Do Not Apply to All Companies

If and for so long as the Company is a public company or a pre-existing reporting company which has the Statutory Reporting Company Provisions as part of its Articles or to which the

Statutory Reporting Company Provisions apply, Articles 12.7 to 12.15 apply only insofar as they are not inconsistent with any securities legislation in any province or territory of Canada or in the federal jurisdiction of the United States or in any state of the United States that is applicable to the Company insofar as they are not inconsistent with the regulations and rules made and promulgated under that legislation and all administrative policy statements, blanket order and rulings, notices and other administrative directions issued by securities commissions or similar authorities appointed under that legislation.

12.7 Appointment of Proxy Holders

Every shareholder of the Company, including a corporation that is a shareholder but not a subsidiary of the Company, entitled to vote at a meeting of shareholders of the Company may, by proxy, appoint one or more (but not more than five) proxy holders to attend and act at the meeting in the manner, to the extent and with the powers conferred by the proxy.

12.8 Alternate Proxy Holders

A shareholder may appoint one or more alternate proxy holders to act in the place of an absent proxy holder.

12.9 When Proxy Holder Need Not Be Shareholder

A person must not be appointed as a proxy holder unless the person is a shareholder, although a person who is not a shareholder may be appointed as a proxy holder if

(1) the person appointing the proxy holder is a corporation or a representative of a corporation appointed under Article 12.5;

(2) the Company has at the time of the meeting for which the proxy holder is to be appointed only one shareholder entitled to vote at the meeting;

(3) or the shareholders present in person or by proxy at and entitled to vote at the meeting for which the proxy holder is to be appointed, by a resolution on which the proxy holder is not entitled to vote but in respect of which the proxy holder is to be counted in the quorum, permit the proxy holder to attend and vote at the meeting; or

(4) the Company is a public company.

12.10 Deposit of Proxy

A proxy for a meeting of shareholders must:

(1) be received at the registered office of the Company or at any other place specified, in the notice calling the meeting, for the receipt of proxies, at least the number of business days specified in the notice, or if no number of days is specified, two business days before the day set for the holding of the meeting or any adjourned meeting; or

(2) unless the notice provides otherwise, be provided, at the meeting or any adjourned meeting, to the chair of the meeting or adjourned meeting or to a person designated by the chair of the meeting or the adjourned meeting.

A proxy may be sent to the Company by written instrument, fax or any other method of transmitting legibly recorded messages, including through Internet or telephone voting or by email, if permitted by the notice calling the meeting or the information circular for the meeting.

12.11 Validity of Proxy Vote

A vote given in accordance with the terms of a proxy is valid notwithstanding the death or incapacity of the shareholder giving the proxy and despite the revocation of the proxy or the revocation of the authority under which the proxy is given, unless notice in writing of that death, incapacity or revocation is received:

(1) at the registered office of the Company, at any time up to and including the last business day before the day set for the holding of the meeting or any adjourned meeting at which the proxy is to be used; or

(2) at the meeting or any adjourned meeting by the chair of the meeting or adjourned meeting, before any vote in respect of which the proxy has been given, has been taken.

12.12 Form of Proxy

A proxy, whether for a specified meeting or otherwise, must be either in the following form or in any other form approved by the directors or the chair of the meeting:

[name of company]

(the "Company")

The undersigned, being a shareholder of the Company, hereby appoints *[name]* or, failing that person, *[name], as* proxy holder for the undersigned to attend, act and vote for and on behalf of the undersigned at the meeting of shareholders *of* the Company to be held on *[month, day, year]* and at any adjournment of that meeting.

Number of shares in respect of which this proxy is given (if no number is specified, then this proxy if given in respect of all shares registered in the name of the shareholder):

Signed *[month, day, year]*

[Signature of shareholder]

[Name of shareholder printed]

12.13 Revocation of Proxy

Subject to Article 12.14, every proxy may be revoked by an instrument in writing that is received:

(1) at the registered office of the Company at any time up to and including the last

business day before the day set for the holding of the meeting or any adjourned meeting at which the proxy is to be used; or

(2) at the meeting or any adjourned meeting, by the chair of the meeting or adjourned meeting, before any vote in respect of which the proxy has been given, has been taken.

12.14 Revocation of Proxy Must Be Signed

An instrument referred to in Article 12.13 must be signed as follows:

(1) if the shareholder for whom the proxy holder is appointed is an individual, the instrument must be signed by the shareholder or his or her legal personal representative or trustee in bankruptcy;

(2) if the shareholder for whom the proxy holder is appointed is a corporation, the instrument must be signed by the corporation or by a representative appointed for the corporation under Article 12.5.

12.15 Production of Evidence of Authority to Vote

The chair of any meeting of shareholders may, but need not, inquire into the authority of any person to vote at the meeting and may, but need not, demand from that person production of evidence as to the existence of the authority to vote.

13. DIRECTORS

13.1 First Directors, Number of Directors

The first directors are the persons designated as directors of the Company in the Notice of Articles that applies to the Company when it is recognized under the *Business Corporations Act*. The number of directors, excluding additional directors appointed under Article 14.8, is set at:

(1) subject to paragraphs (2) and (3), the number of directors that is equal to the number of the Company's first directors;

(2) if the Company is a public company, the greater of three and the most recently set of:

(a) the number of directors set by ordinary resolution (whether or not previous notice of the resolution was given); and

(b) the number of directors set under Article 14.4;

(3) if the Company is not a public company, the most recently set of:

(a) the number of directors set by ordinary resolution (whether or not previous notice of the resolution was given); and

(b) the number of directors set under Article 14.4.

13.2 Change in Number of Directors

If the number of directors is set under Articles 13.1(2)(a) or 13.1(3)(a):

(1) the shareholders by ordinary resolution may elect or appoint the directors needed to fill any vacancies in the board of directors up to that number;

(2) if the shareholders do not elect or appoint the directors needed to fill any vacancies in the board of directors up to that number contemporaneously with the setting of that number, then the directors, subject to Article 14.8, may appoint, directors to fill those vacancies.

13.3 Directors' Acts Valid Despite Vacancy

An act or proceeding of the directors is not invalid merely because fewer than the number of directors set or otherwise required under these Articles is in office.

13.4 Qualifications of Directors

A director is not required to hold a share in the capital of the Company as qualification for his or her office but must be qualified as required by the *Business Corporations Act* to become, act or continue to act as a director.

13.5 Remuneration of Directors

The directors are entitled to the remuneration for acting as directors, if any, as the directors may from time to time determine. If the directors so decide, the remuneration of the directors, if any, will be determined by the shareholders. That remuneration may be in addition to any salary or other remuneration paid to any officer or employee of the Company as such, who is also a director.

13.6 Reimbursement of Expenses of Directors

The Company must reimburse each director for the reasonable expenses that he or she may incur in and about the business of the Company.

13.7 Special Remuneration for Directors

If any director performs any professional or other services for the Company that in the opinion of the directors are outside the ordinary duties of a director, or if any director is otherwise specially occupied in or about the Company's business, he or she may be paid remuneration fixed by the directors, or, at the option of that director, fixed by ordinary resolution, and such remuneration may be either in addition to, or in substitution for, any other remuneration that he or she may be entitled to receive.

13.8 Gratuity, Pension or Allowance on Retirement of Director

Unless otherwise determined by ordinary resolution, the directors on behalf of the Company may pay a gratuity or pension or allowance on retirement to any director who has held any salaried office or place of profit with the Company or to his or her spouse or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.

14. ELECTION AND REMOVAL OF DIRECTORS

14.1 Election at Annual General Meeting

At every annual general meeting and in every unanimous resolution contemplated by Article 10.2:

(1) the shareholders entitled to vote at the annual general meeting for the election of directors must elect, or in the unanimous resolution appoint, a board of directors consisting of the number of directors set by such resolution or for the time being set under these Articles; and

(2) all directors cease to hold office immediately before the election or appointment of directors under paragraph (1), but are eligible for re-election or re-appointment.

14.2 Consent to be a Director

No election, appointment or designation of an individual as a director is valid unless:

(1) that individual consents to be a director in the manner provided for in the *Business Corporations Act;*

(2) that individual is elected or appointed at a meeting at which the individual is present and the individual does not refuse, at the meeting, to be a director; or

(3) with respect to first directors, the designation is otherwise valid under the *Business Corporations Act.*

14.3 Failure to Elect or Appoint Directors

If:

(1) the Company fails to hold an annual general meeting or all the shareholders who are entitled to vote at an annual general meeting fail to pass the unanimous resolution contemplated by Article 10.2, on or before the date by which the annual general meeting is required to be held under the *Business Corporations Act;* or

(2) the shareholders fail, at the annual general meeting or in the unanimous resolution contemplated by Article 10.2, to elect or appoint any directors;

then each director then in office continues to hold office until the earlier of:

(3) the date on which his or her successor is elected or appointed; and

(4) the date on which he or she otherwise ceases to hold office under the *Business Corporations Act* or these Articles.

14.4 Places of Retiring Directors Not Filled

If, at any meeting of shareholders at which there should be an election of directors, the places of any of the retiring directors are not filled by that election, those retiring directors who are not re-elected and who are asked by the newly elected directors to continue in office will, if willing to do so, continue in office to complete the number of directors for the time being set pursuant to these Articles until further new directors are elected at a meeting of shareholders convened for that purpose. If any such election or continuance of directors does not result in the election or continuance of the number of directors for the time being set pursuant to these Articles, the number of directors of the Company is deemed to be set at the number of directors actually elected or continued in office.

14.5 Directors May Fill Casual Vacancies

Any casual vacancy occurring in the board of directors may be filled by the directors.

14.6 Remaining Directors Power to Act

The directors may act notwithstanding any vacancy in the board of directors. If the Company has fewer directors in office than the number set pursuant to these Articles as the quorum of directors, the directors may act for the purpose of appointing directors up to that number or of summoning a meeting of shareholders for the purpose of filling any vacancies on the board of directors or, subject to the *Business Corporations Act*, for any other purpose.

14.7 Shareholders May Fill Vacancies

If the Company has no directors or fewer directors in office than the number set pursuant to these Articles as the quorum of directors, the shareholders may elect or appoint directors to fill any vacancies on the board of directors.

14.8 Additional Directors

Notwithstanding Articles 13.1 and 13.2, between annual general meetings or unanimous resolutions contemplated by Article 10.2, the directors may appoint one or more additional directors, but the number of additional directors appointed under this Article 14.8 must not at any time exceed:

(1) one-third of the number of first directors, if, at the time of the appointments, one or more of the first directors have not yet completed their first term of office; or

(2) in any other case, one-third of the number of the current directors who were elected or appointed as directors other than under this Article 14.8.

Any director so appointed ceases to hold office immediately before the next election or appointment of directors under Article 14.1(1), but is eligible for re-election or re-appointment.

14.9 Ceasing to be a Director

A director ceases to be a director when:

(1) the term of office of the director expires;

(2) the director dies;

(3) the director resigns as a director by notice in writing provided to the Company or a lawyer for the Company; or

(4) the director is removed from office pursuant to Articles 14.10 or 14.11.

14.10 Removal of Director by Shareholders

The Company may remove any director before the expiration of his or her term of office by ordinary resolution. In that event, the shareholders may elect, or appoint by ordinary resolution, a director to fill the resulting vacancy. If the shareholders do not elect or appoint a director to fill the resulting vacancy contemporaneously with the removal, then the directors may appoint or the shareholders may elect, or appoint by ordinary resolution, a director to fill that vacancy.

14.11 Removal of Director by Directors

The directors may remove any director before the expiration of his or her term of office if the director is convicted of an indictable offence, or if the director ceases to be qualified to act as a director of a company and does not promptly resign, and the directors may appoint a director to fill the resulting vacancy.

15. ALTERNATE DIRECTORS

15.1 Appointment of Alternate Director

Any director (an “appointor”) may by notice in writing received by the Company appoint any person (an “appointee”) who is qualified to act as a director to be his or her alternate to act in his or her place at meetings of the directors or committees of the directors at which the appointor is not present unless (in the case of an appointee who is not a director) the directors have reasonably disapproved the appointment of such person as an alternate director and have given notice to that effect to his or her appointor within a reasonable time after the notice of appointment is received by the Company.

15.2 Notice of Meetings

Every alternate director so appointed is entitled to notice of meetings of the directors and of committees of the directors of which his or her appointor is a member and to attend and vote as a director at any such meetings at which his or her appointor is not present.

15.3 Alternate for More than One Director Attending Meetings

A person may be appointed as an alternate director by more than one director, and an alternate director:

(1) will be counted in determining the quorum for a meeting of directors once for each of his or her appointors and, in the case of an appointee who is also a director, once more in that capacity;

(2) has a separate vote at a meeting of directors for each of his or her appointors and, in the case of an appointee who is also a director, an additional vote in that capacity;

(3) will be counted in determining the quorum for a meeting of a committee of directors once for each of his or her appointors who is a member of that committee and, in the case of an appointee who is also a member of that committee as a director, once more in that capacity; and

(4) has a separate vote at a meeting of a committee of directors for each of his or her appointors who is a member of that committee and, in the case of an appointee who is also a member of that committee as a director, an additional vote in that capacity.

15.4 Consent Resolutions

Every alternate director, if authorized by the notice appointing him or her, may sign in place of his or her appointor any resolutions to be consented to in writing.

15.5 Alternate Director an Agent

Every alternate director is deemed to be the agent of his or her appointor.

15.6 Revocation or Amendment of Appointment of Alternate Director

An appointor may at any time, by notice in writing received by the Company, revoke or amend the terms of the appointment of an alternate director appointed by him or her.

15.7 Ceasing to be an Alternate Director

The appointment of an alternate director ceases when:

(1) his or her appointor ceases to be a director and is not promptly re-elected or re-appointed;

(2) the alternate director dies;

(3) the alternate director resigns as an alternate director by notice in writing provided to the Company or a lawyer for the Company;

(4) the alternate director ceases to be qualified to act as a director; or

(5) the term of his appointment expires, or his or her appointor revokes the appointment of the alternate director.

15.8 Remuneration and Expenses of Alternate Director

The Company may reimburse an alternate director for the reasonable expenses that would be properly reimbursed if he or she were a director, and the alternate director is entitled to receive from the Company such proportion, if any, of the remuneration otherwise payable to the appointor as the appointor may from time to time direct.

16. POWERS AND DUTIES OF DIRECTORS

16.1 Powers of Management

The directors must, subject to the *Business Corporations Act* and these Articles, manage or supervise the management of the business and affairs of the Company and have the authority to exercise all such powers of the Company as are not, by the *Business Corporations Act* or by these Articles, required to be exercised by the shareholders of the Company.

16.2 Appointment of Attorney of Company

The directors may from time to time, by power of attorney or other instrument, under seal if so required by law, appoint any person to be the attorney of the Company for such purposes, and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the directors under these Articles and excepting the power to fill vacancies in the board of directors, to remove a director, to change the membership of, or fill vacancies in, any committee of the directors, to appoint or remove officers appointed by the directors and to declare dividends) and for such period, and with such remuneration and subject to such conditions as the directors may think fit. Any such power of attorney may contain such provisions for the protection or convenience of persons dealing with such attorney as the directors think fit. Any such attorney may be authorized by the directors to sub-delegate all or any of the powers, authorities and discretions for the time being vested in him or her.

16.3 Setting Remuneration of Auditor

The directors may set the remuneration of the Company's auditor from time to time without shareholder approval.

17. DISCLOSURE OF INTEREST OF DIRECTORS AND OFFICERS

17.1 Obligation to Account for Profits

A director or senior officer who holds a disclosable interest (as that term is used in the *Business Corporations Act)* in a contract or transaction into which the Company has entered or proposes to enter is liable to account to the Company for any profit that accrues to the director or senior officer under or as a result of the contract or transaction only if and to the extent provided in the *Business Corporations Act.*

17.2 Restrictions on Voting by Reason of Interest

A director who holds a disclosable interest in a contract or transaction into which the Company has entered or proposes to enter is not entitled to vote on any directors' resolution to approve that contract or transaction, unless all the directors have a disclosable interest in

that contract or transaction, in which case any or all of those directors may vote on such resolution.

17.3 Interested Director Counted in Quorum

A director who holds a disclosable interest in a contract or transaction into which the Company has entered or proposes to enter and who is present at the meeting of directors at which the contract or transaction is considered for approval may be counted in the quorum at the meeting whether or not the director votes on any or all of the resolutions considered at the meeting.

17.4 Disclosure of Conflict of Interest or Property

A director or senior officer who holds any office or possesses any property, right or interest that could result, directly or indirectly, in the creation of a duty or interest that materially conflicts with that individual's duty or interest as a director or senior officer, must disclose the nature and extent of the conflict as required by the *Business Corporations Act.*

17.5 Director Holding Other Office in the Company

A director may hold any office or place of profit with the Company, other than the office of auditor of the Company, in addition to his or her office of director for the period and on the terms (as to remuneration or otherwise) that the directors may determine.

17.6 No Disqualification

No director or intended director is disqualified by his or her office from contracting with the Company either with regard to the holding of any office or place of profit the director holds with the Company or as vendor, purchaser or otherwise, and no contract or transaction entered into by or on behalf of the Company in which a director is in any way interested is liable to be voided for that reason.

17.7 Professional Services by Director or Officer

Subject to the *Business Corporations Act,* a director or officer, or any person in which a director or officer has an interest, may act in a professional capacity for the Company, except as auditor of the Company, and the director or officer or such person is entitled to remuneration for professional services as if that director or officer were not a director or officer..

17.8 Director or Officer in Other Corporations

A director or officer may be or become a director, officer or employee of, or otherwise interested in, any person in which the Company may be interested as a shareholder or otherwise, and, subject to the *Business Corporations Act,* the director or officer is not accountable to the Company for any remuneration or other benefits received by him or her as director, officer or employee of, or from his or her interest in, such other person.

18. PROCEEDINGS OF DIRECTORS

18.1 Meetings of Directors

The directors may meet together for the conduct of business, adjourn and otherwise regulate their meetings as they think fit, and meetings of the directors held at regular intervals may be held at the place, at the time and on the notice, if any, as the directors may from time to time determine.

18.2 Voting at Meetings

Questions arising at any meeting of directors are to be decided by a majority of votes and, in the case of an equality of votes, the chair of the meeting has a second or casting vote.

18.3 Chair of Meetings

The following individual is entitled to preside as chair at a meeting of directors:

(1) the chair of the board, if any;

(2) in the absence of the chair of the board, the president, if any, if the president is a director; or

(3) any other director chosen by the directors if:

(a) neither the chair of the board nor the president, if a director, is present at the meeting within 15 minutes after the time set for holding the meeting;

(b) neither the chair of the board nor the president, if a director, is willing to chair the meeting; or

(c) the chair of the board and the president, if a director, have advised the secretary, if any, or any other director, that they will not be present at the meeting.

18.4 Meetings by Telephone or Other Communications Medium

A director may participate in a meeting of the directors or of any committee of the directors in person or by telephone if all directors participating in the meeting, whether in person or by telephone or other communications medium, are able to communicate with each other. A director may participate in a meeting of the directors or of any committee of the directors by a communications medium other than telephone if all directors participating in the meeting, whether in person or by telephone or other communications medium, are able to communicate with each other and if all directors who wish to participate in the meeting agree to such participation. A director who participates in a meeting in a manner contemplated by this Article 18.4 is deemed for all purposes of the *Business Corporations Act* and these Articles to be present at the meeting and to have agreed to participate in that manner.

18.5 Calling of Meetings

A director may, and the secretary or an assistant secretary of the Company, if any, on the request of a director must, call a meeting of the directors at any time.

18.6 Notice of Meetings

Other than for meetings held at regular intervals as determined by the directors pursuant to Article 18.1, reasonable notice of each meeting of the directors, specifying the place, day and time of that meeting must be given to each of the directors and the alternate directors by any method set out in Article 24.1 or orally or by telephone.

18.7 When Notice Not Required

It is not necessary to give notice of a meeting of the directors to a director or an alternate director if:

(1) the meeting is to be held immediately following a meeting of shareholders at which that director was elected or appointed, or is the meeting of the directors at which that director is appointed; or

(2) the director or alternate director, as the case may be, has waived notice of the meeting.

18.8 Meeting Valid Despite Failure to Give Notice

The accidental omission to give notice of any meeting of directors to, or the non-receipt of any notice by, any director or alternate director, does not invalidate any proceedings at that meeting.

18.9 Waiver of Notice of Meetings

Any director or alternate director may send to the Company a document signed by him or her waiving notice of any past, present or future meeting or meetings of the directors and may at any time withdraw that waiver with respect to meetings held after that withdrawal. After sending a waiver with respect to all future meetings and until that waiver is withdrawn, no notice of any meeting of the directors need be given to that director and, unless the director otherwise requires by notice in writing to the Company, to his or her alternate director, and all meetings of the directors so held are deemed not to be improperly called or constituted by reason of notice not having been given to such director or alternate director. Attendance of a director or alternate director at a meeting of the directors is a waiver of notice of the meeting unless that director or alternate director attends the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called.

18.10 Quorum

The quorum necessary for the transaction of the business of the directors may be set by the directors and, if not so set, is deemed to be set at a majority of the directors in office or, if the number of directors is set at one, is deemed to be set at one director, and that director may constitute a meeting.

18.11 Validity of Acts Where Appointment Defective

Subject to the *Business Corporations Act,* an act of a director or officer is not invalid merely because of an irregularity in the election or appointment or a defect in the qualification of that director or officer.

18.12 Consent Resolutions in Writing

A resolution of the directors or of any committee of the directors may be passed without a meeting:

(1) in all cases, if each of the directors entitled to vote on the resolution consents to it in writing; or

(2) in the case of a resolution to approve a contract or transaction in respect of which a director has disclosed that he or she has or may have a disclosable interest, if each of the directors who have not made such a disclosure consents in writing to the resolution.

A consent in writing under this Article may be by signed document, fax, email or any other method of transmitting legibly recorded messages. A consent in writing may be in two or more counterparts which together are deemed to constitute one consent in writing. A resolution of the directors or of any committee of the directors passed in accordance with this Article 18.12 is effective on the date stated in the consent in writing or on the latest date stated on any counterpart and is deemed to be a proceeding at a meeting of directors or of the committee of the directors and to be as valid and effective as if it had been passed at a meeting of the directors or of the committee of the directors that satisfies all the requirements of the *Business Corporations Act* and all the requirements of these Articles relating to meetings of the directors or of a committee of the directors.

19. COMMITTEES

19.1 Appointment and Powers of Executive Committee

The directors may, by resolution, appoint an executive committee consisting of the director or directors that they consider appropriate, and this committee has, during the intervals between meetings of the board of directors, all of the directors' powers, except:

(1) the power to fill vacancies in the board of directors;

(2) the power to remove directors;

(3) the power to change the membership of, or fill vacancies in, any committee of the directors; and

(4) such other powers or restrictions, if any, as may be set out in the resolution or subsequent directors' resolution.

19.2 Appointment and Powers of Other Committee

The directors may, by resolution:

(1) appoint one or more committees (other than the executive committee) consisting of the director or directors that they consider appropriate;

(2) delegate to a committee appointed under paragraph (1) any of the directors' powers, except:

(a) the power to fill vacancies in the board of directors;

(b) the power to remove a director;

(c) the power to change the membership of, or fill vacancies in, any committee of the directors; and

(d) the power to appoint or remove officers appointed by the directors; and

(3) make any delegation referred to in paragraph (2) subject to the conditions set out in the resolution or any subsequent directors' resolution.

19.3 Obligations of Committees

Any committee appointed under Article 19.1 or 19.2, in the exercise of the powers delegated to it, must:

(1) conform to any rules that may from time to time be imposed on it by the directors; and

(2) report every act or thing done in exercise of those powers at such times as the directors may require.

19.4 Powers of Board

The directors may, at any time, with respect to a committee appointed under Articles 19.1 or 19.2:

(1) revoke or alter the authority given to the committee, or override a decision made by the committee, except as to acts done before such revocation, alteration or overriding;

(2) terminate the appointment of, or change the membership of, the committee; and

(3) fill vacancies in the committee.

19.5 Committee Meetings

Subject to Article 19.2(1) and unless the directors otherwise provide in the resolution appointing the committee or in any subsequent resolution, with respect to a committee appointed under Article 19.1 or 19.2:

(1) the committee may meet and adjourn as it thinks proper;

(2) the committee may elect a chair of its meetings but, if no chair of a meeting is elected, or if at a meeting the chair of the meeting is not present within 15 minutes after the time set for holding the meeting, the directors present who are members of the committee may choose one of their number to chair the meeting;

(3) a majority of the members of the committee constitutes a quorum of the committee; and

(4) questions arising at any meeting of the committee are determined by a majority of votes of the members present, and in case of an equality of votes, the chair of the meeting does not have a second or casting vote.

20. OFFICERS

20.1 Directors May Appoint Officers

The directors may, from time to time, appoint such officers, if any, as the directors determine and the directors may, at any time, terminate any such appointment.

20.2 Functions, Duties and Powers of Officers

The directors may, for each officer:

(1) determine the functions and duties of the officer;

(2) entrust to and confer on the officer any of the powers exercisable by the directors on such terms and conditions and with such restrictions as the directors think fit; and

(3) revoke, withdraw, alter or vary all or any of the functions, duties and powers of the officer.

20.3 Qualifications

No officer may be appointed unless that officer is qualified in accordance with the *Business Corporations Act.* One person may hold more than one position as an officer of the Company. Any person appointed as the chair of the board or as the managing director must be a director. Any other officer need not be a director.

20.4 Remuneration and Terms of Appointment

All appointments of officers are to be made on the terms and conditions and at the remuneration (whether by way of salary, fee, commission, participation in profits or otherwise) that the directors thinks fit and are subject to termination at the pleasure of the directors, and an officer may in addition to such remuneration be entitled to receive, after he or she ceases to hold such office or leaves the employment of the Company, a pension or gratuity.

21. INDEMNIFICATION

21.1 Definitions

In this Article 21:

(1) “eligible party”, in relation to a company, means an individual who:

(a) is or was a director, alternate director or officer of the Company;

(b) is or was a director, alternate director or officer of another corporation

at a time when the corporation is or was an affiliate of the Company, or

at the request of the Company; or

(c) at the request of the Company, is or was, or holds or held a position equivalent to that of, a director, alternate director or officer of a partnership, trust, joint venture or other unincorporated entity;

and includes, except in the definition of "eligible proceeding", and s. 163(1)(c) and (d) and s. 165 of the *Business Corporations Act*, the heirs and personal or other legal representatives of that individual;

(2) "eligible penalty" means a judgment, penalty or fine awarded or imposed in, or an amount paid in settlement of, an eligible proceeding;

(3) "eligible proceeding" means a legal proceeding or investigative action, whether current, threatened, pending or completed, in which an eligible party or any of the heirs and legal personal representatives of the eligible party, by reason of the eligible party being or having been a director or alternate director or officer of, or holding or having held a position equivalent to that of a director, alternative director or officer of, the Company or an affiliate of the Company:

(a) is or may be joined as a party; or

(b) is or may be liable for or in respect of a judgment, penalty or fine in, or expenses related to, the proceeding;

(4) "expenses" has the meaning set out in the *Business Corporations Act.*

21.2 Mandatory Indemnification of Eligible Parties

Subject to the *Business Corporations Act,* the Company must indemnify each eligible party and his or her heirs and legal personal representatives against all eligible penalties to which such person is or may be liable, and the Company must, after the final disposition of an eligible proceeding, pay the expenses actually and reasonably incurred by such person in respect of that proceeding. Each eligible party is deemed to have contracted with the Company on the terms of the indemnity contained in this Article 21.2.

21.3 Indemnification of Other Persons

Subject to any restrictions in the *Business Corporations Act,* the Company may indemnify any person.

21.4 Non-Compliance with *Business Corporations Act*

The failure of an eligible party to comply with the *Business Corporations Act* or these Articles does not invalidate any indemnity to which he or she is entitled under this Part.

21.5 Company May Purchase Insurance

The Company may purchase and maintain insurance for the benefit of any eligible party (or his or her heirs or legal personal representatives) who:

(1) is or was a director, alternate director, officer, employee or agent of the Company;

(2) is or was a director, alternate director, officer, employee or agent of a corporation at a time when the corporation is or was an affiliate of the Company;

(3) at the request of the Company, is or was a director, alternate director, officer, employee or agent of a corporation or of a partnership, trust, joint venture or other unincorporated entity;

(4) at the request of the Company, holds or held a position equivalent to that of a director, alternate director or officer of a partnership, trust, joint venture or other unincorporated entity;

against any liability incurred by him or her as an eligible party.

22. DIVIDENDS

22.1 Payment of Dividends Subject to Special Rights

The provisions of this Article 22 are subject to the rights, if any, of shareholders holding shares with special rights as to dividends.

22.2 Declaration of Dividends

Subject to the *Business Corporations Act,* the directors may from time to time declare and authorize payment of such dividends as they may deem advisable.

22.3 No Notice Required

The directors need not give notice to any shareholder of any declaration under Article 22.2.

22.4 Record Date

The directors may set a date as the record date for the purpose of determining shareholders entitled to receive payment of a dividend. The record date must not precede the date on which the dividend is to be paid by more than two months. If no record date is set, the record date is 5 p.m. on the date on which the directors pass the resolution declaring the dividend.

22.5 Manner of Paying Dividend

A resolution declaring a dividend may direct payment of the dividend wholly or partly in cash or by the distribution of specific assets or of fully paid shares or of bonds, debentures or other securities of the Company or any other corporation, or in any one or more of those ways.

22.6 Settlement of Difficulties

If any difficulty arises in regard to a distribution under Article 22.5, the directors may settle the difficulty as they deem advisable, and, in particular, may:

(1) set the value for distribution of specific assets;

(2) determine that cash payments in substitution for all or any part of the specific assets to

which any shareholders are entitled may be paid to any shareholders on the basis of the value so fixed in order to adjust the rights of all parties; and

(3) vest any such specific assets in trustees for the persons entitled to the dividend.

22.7 When Dividend Payable

Any dividend may be made payable on such date as is fixed by the directors.

22.8 Dividends to be Paid in Accordance with Number of Shares

All dividends on shares of any class or series of shares must be declared and paid according to the number of such shares held.

22.9 Receipt by Joint Shareholders

If several persons are joint shareholders of any share, any one of them may give an effective receipt for any dividend, bonus or other money payable in respect of the share.

22.10 Dividend Bears No Interest

No dividend bears interest against the Company.

22.11 Fractional Dividends

If a dividend to which a shareholder is entitled includes a fraction of the smallest monetary unit of the currency of the dividend, that fraction may be disregarded in making payment of the dividend and that payment represents full payment of the dividend.

22.12 Payment of Dividends

Any dividend or other distribution payable in cash in respect of shares may be paid by cheque, made payable to the order of the person to whom it is sent, and mailed to the registered address of the shareholder, or in the case of joint shareholders, to the registered address of the joint shareholder who is first named on the central securities register, or to the person and to the address the shareholder or joint shareholders may direct in writing. The mailing of such cheque will, to the extent of the sum represented by the cheque (plus the amount of the tax required by law to be deducted), discharge all liability for the dividend unless such cheque is not paid on presentation or the amount of tax so deducted is not paid to the appropriate taxing authority.

22.13 Capitalization of Retained Earnings or Surplus

Notwithstanding anything contained in these Articles, the directors may from time to time capitalize any retained earnings or surplus of the Company and may from time to time issue, as fully paid, shares or any bonds, debentures or other securities of the Company as a dividend representing the retained earnings or surplus so capitalized or any part thereof.

23. ACCOUNTING, RECORDS AND REPORTS

23.1 Recording of Financial Affairs

The directors must cause adequate accounting records to be kept to record properly the financial affairs and condition of the Company and to comply with the *Business Corporations Act.*

23.2 Inspection of Accounting Records

Unless the directors determine otherwise, or unless otherwise determined by ordinary resolution, no shareholder of the Company is entitled to inspect or obtain a copy of any accounting records of the Company.

24. NOTICES

24.1 Method of Giving Notice

Unless the *Business Corporations Act* or these Articles provides otherwise, a notice, statement, report or other record required or permitted by the *Business Corporations Act* or these Articles to be sent by or to a person may be sent by any one of the following methods:

(1) mail addressed to the person at the applicable address for that person as follows:

(a) for a record mailed to a shareholder, the shareholder's registered address;

(b) for a record mailed to a director or officer, the prescribed address for mailing shown for the director or officer in the records kept by the Company or the mailing address provided by the recipient for the sending of that record or records of that class;

(c) in any other case, the mailing address of the intended recipient;

(2) delivery at the applicable address for that person as follows, addressed to the person:

(a) for a record delivered to a shareholder, the shareholder's registered address;

(b) for a record delivered to a director or officer, the prescribed address for delivery shown for the director or officer in the records kept by the Company or the delivery address provided by the recipient for the sending of that record or records of that class;

(c) in any other case, the delivery address of the intended recipient;

(3) sending the record by fax to the fax number provided by the intended recipient for the sending of that record or records of that class;

(4) sending the record by email to the email address provided by the intended recipient for the sending of that record or records of that class; or

(5) physical delivery to the intended recipient.

24.2 Deemed Receipt of Mailing

A notice, statement, report or other record that is:

(1) mailed to a person by ordinary mail to the applicable address for that person referred to in Article 24.1 is deemed to be received by the person to whom it was mailed on the day, Saturdays, Sundays and holidays excepted, following the date of mailing;

(2) faxed to a person to the fax number provided by that person, referred to in Article 24.1, is deemed to be received by the person to whom it was faxed on the day it was faxed; and

(3) e-mailed to a person to the e-mail address provided by that person referred to in Article 24.1 is deemed to be received by the person to whom it was e-mailed on the day it was e-mailed.

24.3 Certificate of Sending

A certificate signed by the secretary, if any, or other officer of the Company or of any other person acting in that capacity on behalf of the Company stating that a notice, statement, report or other record was addressed as required by Article 24.1, prepaid and mailed or otherwise sent as permitted by Article 24.1, is conclusive evidence of that fact.

24.4 Notice to Joint Shareholders

A notice, statement, report or other record may be provided by the Company to the joint shareholders of a share by providing the notice to the joint shareholder first named in the central securities register in respect of the share.

24.5 Notice to Legal Representative and Trustees

A notice, statement, report or other record may be provided by the Company to the persons entitled to a share in consequence of the death, bankruptcy or incapacity of a shareholder by:

(1) mailing the record, addressed to them:

   (a) by name, by the title of the legal personal representative of the deceased or incapacitated shareholder, by the title of trustee of the bankrupt shareholder or by any similar description; and

   (b) at the address, if any, supplied to the Company for that purpose by the persons claiming to be so entitled; or

(2) if an address referred to in paragraph (1)(b) has not been supplied to the Company, by giving the notice in a manner in which it might have been given if the death, bankruptcy or incapacity had not occurred.

24.6 Undelivered Notice

If on two consecutive occasions a notice, statement, report or other record is sent to a shareholder pursuant to Article 24.1 and on each of those occasions any such record is returned because the shareholder cannot be located, the Company shall not be required to

send any further records to the shareholder until the shareholder informs the Company in writing of his or her new address.

25. SEAL

25.1 Who May Attest Seal

Except as provided in Articles 25.2 and 25.3, the Company's seal, if any, must not be impressed on any record except when that impression is attested by the signatures of:

(1) any two directors;

(2) any officer, together with any director;

(3) if the Company only has one director, that director; or

(4) any one or more directors or officers or persons as may be determined by the directors.

25.2 Sealing Copies

For the purpose of certifying under seal a certificate of incumbency of the directors or officers of the Company or a true copy of any resolution or other document, despite Article 25.1, the impression of the seal may be attested by the signature of any director or officer, or the signature of any other person as may be determined by the directors.

25.3 Mechanical Reproduction of Seal

The directors may authorize the seal to be impressed by third parties on share certificates or bonds, debentures or other securities of the Company as they may determine appropriate from time to time. To enable the seal to be impressed on any share certificates or bonds, debentures or other securities of the Company, whether in definitive or interim form, on which facsimiles of any of the signatures of the directors or officers of the Company are, in accordance with the *Business Corporations Act* or these Articles, printed or otherwise mechanically reproduced, there may be delivered to the person employed to engrave, lithograph or print such definitive or interim share certificates or bonds, debentures or other securities one or more unmounted dies reproducing the seal and the chair of the board or any senior officer together with the secretary, treasurer, secretary-treasurer, an assistant secretary, an assistant treasurer or an assistant secretary-treasurer may in writing authorize such person to cause the seal to be impressed on such definitive or interim share certificates or bonds, debentures or other securities by the use of such dies. Share certificates or bonds, debentures or other securities to which the seal has been so impressed are for all purposes deemed to be under and to bear the seal impressed on them.

26. PROHIBITIONS

26.1 Definitions

In this Article 26:

(1) "designated security" means:

(a) a voting security of the Company;

(b) a security of the Company that is not a debt security and that carries a residual right to participate in the earnings of the Company or, on the liquidation or winding up of the Company, in its assets; or

(c) a security of the Company convertible, directly or indirectly, into a security described in paragraph (a) or (b);

(2) "security" has the meaning assigned in the *Securities Act* (British Columbia);

(3) "voting security" means a security of the Company that:

(a) is not a debt security, and

(b) carries a voting right either under all circumstances or under some circumstances that have occurred and are continuing.

26.2 Application

Article 26.3 does not apply to the Company if and for so long as it is a public company or a pre-existing reporting company which has the Statutory Reporting Company Provisions as part of its Articles or a company to which the Statutory Reporting Company Provisions apply.

26.3 Consent Required for Transfer of Shares or Designated Securities

No share or designated security may be sold, transferred or otherwise disposed of without the consent of the directors and the directors are not required to give any reason for refusing to consent to any such sale, transfer or other disposition.

27. CHANGE OF REGISTERED AND RECORDS OFFICE

The Company may appoint or change its registered and records offices, or either of them, and the agent responsible therefore, at any time by resolution of the directors. After the appointment of the first registered or records office agent, such agent may terminate its appointment pursuant to the *Business Corporations Act.*

EXHIBIT "3"

Ministry of Finance
BC Registry Services

Mailing Address:
PO Box 9431 Stn Prov Govt
Victoria BC V8W 9V3
Location:
2nd Floor – 940 Blanshard Street
Victoria BC
www.fin.gov.bc.ca/registries

Telephone: 250 356-8626

AMALGAMATION APPLICATION

FORM 13 – BC COMPANY

Section 275 *Business Corporations Act*

DO NOT MAIL THIS FORM to the BC Registry Services unless you are instructed to do so by registry staff. The Regulation under the *Business Corporations Act* requires the electronic version of this form to be filed on the Internet at www.corporateonline.gov.bc.ca

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information requested on this form is collected, used and disclosed under the authority of the *FOIPPA* and the *Business Corporations Act* for the purposes of assessment. Questions regarding the collection, use and disclosure of personal information can be directed to the Executive Coordinator of the BC Registry Services at 250 356-1198, PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3.

A INITIAL INFORMATION – *When the amalgamation is complete, your company will be a BC limited company.*

What kind of company(ies) will be involved in this amalgamation?

(Check all applicable boxes.)

☐ BC company
☐ BC unlimited liability company

B NAME OF COMPANY – *Choose **one** of the following:*

☐ The name _____ is the name reserved for the amalgamated company. The name reservation number is: _____ , *OR*

☐ The company is to be amalgamated with a name created by adding "B.C. Ltd." after the incorporation number, *OR*

☒ The amalgamated company is to adopt, as its name, the name of one of the amalgamating companies.
The name of the amalgamating company being adopted is:
Gorilla Resources Corp.
The incorporation number of that company is: BC0910571

Please note: If you want the name of an amalgamating corporation that is foreign corporation, you must obtain a name approval before completing this amalgamation application.

C AMALGAMATION STATEMENT – *Please indicate the statement applicable to this amalgamation.*

☒ **With Court Approval:**
This amalgamation has been approved by the court and a copy of the entered court order approving the amalgamation has been obtained and has been deposited in the records office of each of the amalgamating companies.
OR

☐ **Without Court Approval:**
This amalgamation has been effected without court approval. A copy of all of the required affidavits under section 277(1) have been obtained and the affidavit obtained from each amalgamating company has been deposited in that company's records office.

D **AMALGAMATION EFFECTIVE DATE** – *Choose **one** of the following:*

☒ The amalgamation is to take effect at the time that this application is filed with the registrar.

☐ The amalgamation is to take effect at 12:01 a.m. Pacific Time on YYYY / MM / DD being a date that is not more than ten days after the date of the filing of this application.

☐ The amalgamation is to take effect at _____ ☐ a.m. or ☐ p.m. Pacific Time on YYYY / MM / DD being a date and time that is not more than ten days after the date of the filing of this application.

E **AMALGAMATING CORPORATIONS**

Enter the name of each amalgamating corporation below. For each company, enter the incorporation number. If the amalgamating corporation is a foreign corporation, enter the foreign corporation's jurisdiction and if registered in BC as an extraprovincial company, enter the extraprovincial company's registration number. Attach an additional sheet if more space is required.

	NAME OF AMALGAMATING CORPORATION	BC INCORPORATION NUMBER, OR EXTRAPROVINCIAL REGISTRATION NUMBER IN BC	FOREIGN CORPORATION'S JURISDICTION
1.	Orca Wind Power Corp.	BC0894456	
2.	Gorilla Resources Corp.	BC0910571	
3.			
4.			
5.			

F **FORMALITIES TO AMALGAMATION**

If any amalgamating corporation is a foreign corporation, section 275(1)(b) requires an authorization for the amalgamation from the foreign corporation's jurisdiction to be filed.

☐ This is to confirm that each authorization for the amalgamation required under section 275(1)(b) is being submitted for filing concurrently with this application.

G **CERTIFIED CORRECT** – I have read this form and found it to be correct.

This form must be signed by an authorized signing authority for each of the amalgamating companies as set out in Item E.

	NAME OF AUTHORIZED SIGNING AUTHORITY FOR THE AMALGAMATING CORPORATION	SIGNATURE OF AUTHORIZED SIGNING AUTHORITY FOR THE AMALGAMATING CORPORATION	DATE SIGNED YYYY / MM / DD
1.	◆	8	
2.	◆	8	
3.		8	
4.		8	
5.		8	

NOTICE OF ARTICLES

A NAME OF COMPANY

Set out the name of the company as set out in Item B of the Amalgamation Application.

Gorilla Resources Corp.

B TRANSLATION OF COMPANY NAME

Set out every translation of the company name that the company intends to use outside of Canada.

C DIRECTOR NAME(S) AND ADDRESS(ES)

Set out the full name, delivery address and mailing address (if different) of every director of the company. The director may select to provide either (a) the delivery address and, if different, the mailing address for the office at which the individual can usually be served with records between 9 a.m. and 4 p.m. on business days or (b) the delivery address and, if different, the mailing address of the individual's residence. The delivery address must not be a post office box. Attach an additional sheet if more space is required.

LAST NAME	FIRST NAME	MIDDLE NAME
Sheldon	Donald	

DELIVERY ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 2001, 1050 Burrard Street, Vancouver	BC	Canada	V6Z 2S5

MAILING ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 800, 1199 W. Hastings Street, Vancouver	BC	Canada	V6E 3T5

LAST NAME	FIRST NAME	MIDDLE NAME
Sheldon	Scott	

DELIVERY ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 2001, 1050 Burrard Street, Vancouver	BC	Canada	V6Z 2S5

MAILING ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 2001, 1050 Burrard Street, Vancouver	BC	Canada	V6Z 2S5

LAST NAME	FIRST NAME	MIDDLE NAME
Reid	Edward	

DELIVERY ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 2001, 1050 Burrard Street, Vancouver	BC	Canada	V6Z 2S5

MAILING ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
1253 Keith Road, West Vancouver	BC	Canada	V7T 1N1

LAST NAME	FIRST NAME	MIDDLE NAME
Pillai	Ranjit	

DELIVERY ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
Suite 2001, 1050 Burrard Street, Vancouver	BC	Canada	V6Z 2S5

MAILING ADDRESS	PROVINCE/STATE	COUNTRY	POSTAL CODE/ZIP CODE
40 Valerie Crescent, Whitehorse	YT	Canada	Y1A 6V9

D REGISTERED OFFICE ADDRESSES

DELIVERY ADDRESS OF THE COMPANY'S REGISTERED OFFICE	PROVINCE	POSTAL CODE
Suite 1820, 9255 West Georgia Street, Vancouver	BC	V6C 3L2

MAILING ADDRESS OF THE COMPANY'S REGISTERED OFFICE	PROVINCE	POSTAL CODE
Suite 1820, 9255 West Georgia Street, Vancouver	BC	V6C 3L2

E RECORDS OFFICE ADDRESSES

DELIVERY ADDRESS OF THE COMPANY'S RECORDS OFFICE	PROVINCE	POSTAL CODE
Suite 1820, 9255 West Georgia Street, Vancouver	BC	V6C 3L2

MAILING ADDRESS OF THE COMPANY'S RECORDS OFFICE	PROVINCE	POSTAL CODE
Suite 1820, 9255 West Georgia Street, Vancouver	BC	V6C 3L2

F AUTHORIZED SHARE STRUCTURE

Identifying name of class or series of shares	Maximum number of shares of this class or series of shares that the company is authorized to issue, or indicate there is no maximum number.		Kind of shares of this class or series of shares.			Are there special rights or restrictions attached to the shares of this class or series of shares?	
	THERE IS NO MAXIMUM (√)	MAXIMUM NUMBER OF SHARES AUTHORIZED	WITHOUT PAR VALUE (√)	WITH A PAR VALUE OF ($)	Type of currency	YES (√)	NO (√)
Common	√		√				√
Preferred	√		√				√

EXHIBIT "4"

ORCA AND GORILLA MATERIAL CONTRACTS

OWP Wind Power Corp.

- Arrangement Agreement among Orca Power Corp., Castagra Products Corp., Orca Fire Safety Products Corp., Orca Wind Power Corp. and Orca Tidal Power Corp. dated November 15, 2011;
- Arrangement Agreement between Orca Wind Power Corp. and its wholly-owned subsidiary, NU2U Resources Corp. dated August 24, 2011; and
- Transfer Agency Agreement between Orca Wind Power Corp. and Computershare Investor Services Inc. dated August 4, 2011.

Gorilla Resources Corp.

- Executive Services Agreement between Gorilla Resources Corp. and Surgenia Productions Inc. dated August 1, 2011.
- Option Agreement among Roger Hulstein, Farrell Anderson and Gorilla Resources Corp. dated June 6, 2011.

EXHIBIT "5"

WIND ASSETS TO BE TRANSFERRED PURSUANT TO OWP ARRANGEMENT

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 of Katabatic Power Corp., all of which have been written down to $1 on OWP's financial statements and $10,000 cash.

SCHEDULE B

PLAN OF ARRANGMENT AND ARRANGEMENT AGREEMENT DATED AUGUST 24, 2011

[FOLLOWS]

ARRANGEMENT AGREEMENT

THIS ARRANGEMENT AGREEMENT is dated as of the 24th day of August, 2011.

BETWEEN:

Orca Wind Power Corp., a corporation incorporated under the laws of the Province of British Columbia (**"OWP"**)

AND

NU2U Resources Corp., a corporation incorporated under the laws of the Province of British Columbia and the subsidiary of OWP (**"NU2U"**)

WHEREAS the Parties hereto intend to carry out the transactions contemplated herein by way of an arrangement under the provisions of the *Business Corporations Act* (British Columbia), on the terms and conditions set for in this Agreement;

NOW THEREFORE, in consideration of the covenants and agreements hereinafter contained and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged), the parties hereto do hereby covenant and agree as follows:

ARTICLE 1
INTERPRETATION

1.1 Definitions

In this Agreement, unless there is something in the context or subject matter inconsistent therewith, the following defined terms have the meanings hereinafter set forth:

(a) "**Agreement**", "**herein**", "**hereof'**, "**hereto**", "**hereunder**" and similar expressions mean and refer to this arrangement agreement (including the schedules hereto) as supplemented, modified or amended, and not to any particular article, section, schedule or other portion hereof;

(b) "**Applicable Laws**" means all applicable corporate laws, rules of applicable stock exchanges and applicable securities laws, including the rules, regulations, notices, instruments, blanket orders and policies of the securities regulatory authorities in Canada;

(c) "**Arrangement**" means the arrangement pursuant to Section 288 of the BCBCA set forth in the Plan of Arrangement;

(d) "**Arrangement Provisions**" means Part 9, Division 5 of the BCBCA;

(e) "**Arrangement Resolution**" means the special resolution in respect to the Arrangement and other related matters to be considered at the OWP Meeting;

(f) "**Articles of Arrangement**" means the articles of arrangement in respect of the Arrangement required under Subsection 294(3) of the BCBCA to be sent to the Registrar after the Final Order has been granted, giving effect to the Arrangement;

(g) "**Assets**" means the assets of OWP to be transferred to NU2U pursuant to the Arrangement, as more particularly described in Schedule B attached hereto and forming part of this Agreement;

(h) "**BCBCA**" means the *Business Corporations Act*, S.B.C. 2002, c. 57, as amended, including the regulations promulgated thereunder;

(i) "**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in the City of Vancouver, British Columbia;

(j) "**Computershare**" means Computershare Investor Services Inc., the transfer agent for OWP;

(k) "**Court**" means the Supreme Court of British Columbia;

(l) "**Dissenting Shareholder**" means an OWP Shareholder who validly exercises rights of dissent under the Arrangement and who will be entitled to be paid fair value for his, her or its OWP Shares in accordance with the Interim Order and the Plan of Arrangement;

(m) "**Dissenting Shares**" means the OWP Shares in respect of which Dissenting Shareholders have exercised a right of dissent;

(n) "**Effective Date**" means the date the Arrangement becomes effective under the BCBCA;

(o) "**Final Order**" means the order of the Court approving the Arrangement, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

(p) "**GAAP**" means generally accepted accounting principles in effect in Canada at the relevant time, including the accounting recommendations in the Handbook of the Canadian Institute of Chartered Accountants;

(q) "**Information Circular**" means the management proxy circular of OWP to be sent by OWP to the OWP Shareholders in connection with the OWP Meeting;

(r) "**Interim Order**" means an interim order of the Court concerning the Arrangement in respect of OWP, containing declarations and directions with respect to the Arrangement and the holding of the OWP Meeting, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

(s) "**New Shares**" means the new class of common shares without par value which OWP will create pursuant to §3.1 of the Plan of Arrangement and which, immediately after the Effective Date, will be identical in every relevant respect to the OWP Shares;

(t) "**Notice of Meeting**" means the notice of special meeting of the OWP Shareholders in respect of the OWP Meeting;

(u) "**NU2U**" means NU2U Resources Corp., a private company incorporated under the BCBCA;

(v) "**NU2U Board**" means the board of directors of NU2U;

(w) "**NU2U Shareholder**" means a holder of NU2U Shares;

(x) "**NU2U Shares**" means the common shares without par value in the authorized share structure of NU2U, as constituted on the date of this Agreement;

(y) "**OWP**" means Orca Wind Power Corp.;

(z) "**OWP Board**" means the board of directors of OWP;

(aa) "**OWP Class B Shares**" means the renamed and redesignated OWP Shares as described in §3.1 of the Plan of Arrangement;

(bb) "**OWP Preferred Shares**" means the preferred shares without par value which OWP will create and issue pursuant to §3.1 of the Plan of Arrangement;

(cc) "**OWP Meeting**" means the special meeting of the OWP Shareholders to be held on September 29, 2011, or such later date as may be deemed advisable by the OWP Board, and any adjournment(s) or postponement(s) thereof;

(dd) "**OWP Shares**" means the common shares without par value in the authorized share capital of OWP, as constituted on the date of this Agreement;

(ee) "**OWP Shareholders**" means the holders from time to time of OWP Shares;

(ff) "**Parties**" means NU2U and OWP; and "**Party**" means any one of them;

(gg) "**Person**" means an individual, partnership, unincorporated association, unincorporated syndicate, unincorporated organization, trust, trustee, executor, administrator or other legal representative;

(hh) "**Plan of Arrangement**" means the plan of arrangement substantially in the form set out in Schedule A to this Agreement, as amended or supplemented from time to time in accordance with Article 6 thereof and Article 7 hereof;

(ii) "**Registrar**" means the Registrar of Companies for the Province of British Columbia duly appointed under the BCBCA;

(jj) "**Registered Shareholder**" means a registered holder of OWP Shares as recorded in the shareholder register of OWP maintained by Computershare;

(kk) "**Tax Act**" means the *Income Tax Act* (Canada) and the regulations thereunder, all as amended from time to time;

1.2 Interpretation Not Affected by Headings, etc.

The division of this Agreement into articles, sections and subsections is for convenience of reference only and does not affect the construction or interpretation of this Agreement. The terms "this Agreement", "hereof', "herein" and "hereunder" and similar expressions refer to this Agreement (including Schedules A to F hereto) and not to any particular article, section or other portion hereof and include any agreement or instrument supplementary or ancillary hereto.

1.3 Number, etc.

Words importing the singular number include the plural and vice versa, words importing the use of any gender include all genders, and words importing persons include firms and corporations and vice versa.

1.4 Date for Any Action

If any date on which any action is required to be taken hereunder by any of the Parties falls on a day that is not a Business Day, such action is required to be taken on the next succeeding day which is a Business Day.

1.5 Entire Agreement

This Agreement, together with the agreements and documents herein and therein referred to, constitute the entire agreement among the Parties pertaining to the subject matter hereof and supersede all prior agreements, understandings, negotiations and discussions, whether oral or written, among the Parties with respect to the subject matter hereof.

1.6 Currency

All references to currency in this Agreement are to Canadian dollars.

1.7 Accounting Matters

Unless otherwise stated, all accounting terms used in this Agreement shall have the meanings attributable thereto under Canadian generally accepted accounting principles and all determinations of an accounting nature are required to be made shall be made in a manner consistent with Canadian generally accepted accounting principles.

1.8 References to Legislation

References in this Agreement to any statute or sections thereof shall include such statute as amended or substituted and any regulations promulgated thereunder from time to time in effect.

1.9 Enforceability

All representations, warranties, covenants and opinions in or contemplated by this Agreement as to the enforceability of any covenant, agreement or document are subject to enforceability being limited by applicable bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and other laws relating to or affecting creditors' rights generally, and the discretionary nature of certain remedies (including specific performance and injunctive relief and general principles of equity).

1.10 Schedules

The following schedules attached hereto are incorporated into and form an integral part of this Agreement:

Schedule A – Plan of Arrangement
Schedule B – Assets

ARTICLE 2
THE ARRANGEMENT

2.1 Plan of Arrangement

If deemed advisable, OWP and NU2U will forthwith jointly file, proceed with and diligently prosecute an application for an Interim Order providing for, among other things, the calling and holding of the OWP Meeting for the purpose of considering and, if deemed advisable, approving the Arrangement Resolution and upon receipt thereof, OWP and NU2U will forthwith carry out the terms of the Interim Order to the extent applicable to it. Provided all necessary approvals for the Arrangement Resolution are obtained from the OWP Shareholders, OWP and NU2U shall jointly submit the Arrangement to the Court and apply for the Final Order. Upon issuance of the Final Order and subject to the conditions precedent in Article 5, OWP and NU2U shall forthwith proceed to file the Articles of Arrangement, the Final Order and such other documents as may be required to give effect to the Arrangement with the Registrar pursuant to the Arrangement Provisions, whereupon the transactions comprising the Arrangement shall occur and shall be deemed to have occurred in the order set out therein without any further act or formality.

2.2 Interim Order

The Interim Order, if deemed advisable to be obtained, shall provide that:

(a) the securities of OWP for which holders shall be entitled to vote on the Arrangement Resolution shall be the OWP Shares;

(b) the OWP Shareholders shall be entitled to vote on the Arrangement Resolution, with each OWP Shareholder being entitled to one vote for each OWP Share held by such holder;

(c) the requisite majority for the approval of the Arrangement Resolution shall be:

(i) two-thirds of the votes cast by the OWP Shareholders present in person or by proxy at the OWP Meeting; and

(ii) and a majority of the votes cast by the OWP Shareholders, after excluding the votes cast by those persons whose votes must be excluded pursuant to Ontario Securities Commission Rule 61-501.

2.3 Information Circular and Meetings

As promptly as practical following the execution of this Agreement and in compliance with the Interim Order, if any, and Applicable Laws:

(a) OWP shall:

(i) prepare the Information Circular and cause such circular to be mailed to the OWP Shareholders and filed with applicable regulatory authorities and other governmental authorities in all jurisdictions where the same are required to be mailed and filed; and

(ii) convene the OWP Meeting.

2.4 Effective Date

The Arrangement shall become effective in accordance with the terms of the Plan of Arrangement on the Effective Date.

ARTICLE 3
COVENANTS

3.1 Covenants Regarding the Arrangement

From the date hereof until the Effective Date, OWP and NU2U will use all reasonable efforts to satisfy (or cause the satisfaction of) the conditions precedent to its obligations hereunder and to take, or cause to be taken, all other action and to do, or cause to be done, all other things necessary, proper or advisable under Applicable Laws to complete the Arrangement, including using reasonable efforts:

(a) to obtain all necessary waivers, consents and approvals required to be obtained by it from other parties to loan agreements, leases and other contracts;

(b) to obtain all necessary consents, assignments, waivers and amendments to or terminations of any instruments and take such measures as may be appropriate to fulfill its obligations hereunder and to carry out the transactions contemplated hereby; and

(c) to effect all necessary registrations and filings and submissions of information requested by governmental authorities required to be effected by it in connection with the Arrangement.

3.2 Covenants Regarding Execution of Documents

(a) OWP and NU2U will perform all such acts and things, and execute and deliver all such agreements, notices and other documents and instruments as may reasonably be required to facilitate the carrying out of the intent and purpose of this Agreement.

3.3 Giving Effect to the Arrangement

The Arrangement shall be effected in the following manner:

(a) If deemed advisable, the Parties shall proceed forthwith to apply for the Interim Order providing for, among other things, the calling and holding of the OWP Meeting for the purpose of, among other things, considering and, if deemed advisable, approving and adopting the Arrangement;

(b) The NU2U Shareholder, being OWP, shall approve the Arrangement by a consent resolution;

(c) As soon as practicable, and subject only to obtaining the Interim Order, if the Interim Order is deemed advisable to obtain, OWP shall call the OWP Meeting and mail the Information Circular and related Notice of Meeting and form of Proxy to the OWP Shareholders;

(d) If the OWP Shareholders approve the Arrangement as set out in §3.3 hereof, OWP shall thereafter (subject to the exercise of any discretionary authority granted to the OWP Board by the OWP Shareholders) take the necessary actions to submit the Arrangement to the Court for approval and grant of the Final Order; and

(e) Upon receipt of the Final Order, OWP shall, subject to compliance with any of the other conditions provided for in Article 3.3 hereof and to the rights of termination contained in Article 7 hereof, file the material described in §5.1 with the Registrar in accordance with the terms of the Plan of Arrangement.

ARTICLE 4
REPRESENTATIONS AND WARRANTIES

4.1 Representations and Warranties

Each of the Parties hereby represents and warrants to the other that.

(a) It is a corporation duly incorporated and validly subsisting under the laws of its jurisdiction of existence, and has full capacity and authority to enter into this Agreement and to perform its covenants and obligations hereunder;

(b) It has taken all corporate actions necessary to authorize the execution and delivery of this Agreement and this Agreement has been duly executed and delivered by it;

(c) Neither the execution and delivery of this Agreement nor the performance of any of its covenants and obligations hereunder will constitute a material default under, or be in any material contravention or breach of: (i) any provision of its constating or governing corporate documents, (ii) any judgment, decree, order, law, statute, rule or regulation applicable to it or (iii) any agreement or instrument to which it is a party or by which it is bound; and

(d) No dissolution, winding up, bankruptcy, liquidation or similar proceedings has been commenced or is pending or proposed in respect of it.

ARTICLE 5
CONDITIONS PRECEDENT

5.1 Mutual Conditions Precedent

The respective obligations of the Parties to consummate the transactions contemplated hereby, and in particular the Arrangement, are subject to the satisfaction, on or before the Effective Date or such other time specified, of the following conditions, any of which may be waived by the mutual written consent of such Parties without prejudice to such Party's right to rely on any other of such conditions:

(a) If deemed advisable to obtain, the Interim Order shall have been granted in form and substance satisfactory to OWP and NU2U, acting reasonably, and such order shall not have been set aside or modified in a manner unacceptable to OWP and NU2U, acting reasonably, on appeal or otherwise;

(b) the Arrangement Resolution shall have been passed by the OWP Shareholders at the OWP Meeting in accordance with the Arrangement Provisions, the constating documents of OWP, the Interim Order, if any, and the requirements of any applicable regulatory authorities;

(c) the Arrangement and this Agreement, with or without amendment, shall have been approved by the OWP Shareholders to the extent required by, and in accordance with, the Arrangement Provisions and the constating documents of OWP;

(d) the Final Order shall have been granted in form and substance satisfactory to OWP and NU2U, acting reasonably;

(e) the Articles of Arrangement to be filed with the Registrar in accordance with the Arrangement shall be in form and substance satisfactory to OWP and NU2U, acting reasonably;

(f) all other consents, orders, regulations and approvals, including regulatory and judicial approvals and orders required or necessary or desirable for the completion of the transactions provided for in this Agreement and the Plan of Arrangement shall have been obtained or received from the persons, authorities or bodies having jurisdiction in the circumstances, each in form acceptable to OWP and NU2U;

(g) there shall not be in force any order or decree restraining or enjoining the consummation of the transactions contemplated by this Agreement and the Arrangement; and

(h) this Agreement shall not have been terminated under Article 7.

Except for the conditions set forth in this §5.1 which, by their nature, may not be waived, any of the other conditions in this §5.1 may be waived, either in whole or in part, by either OWP or NU2U, as the case may be, at its discretion.

5.2 Closing

Unless this Agreement is terminated earlier pursuant to the provisions hereof, the parties shall meet at the offices of OWP, 1201-700 West Pender Street, Vancouver, British Columbia V6C 1G8, at 10:00 a.m. (Vancouver time) or at such place and time as they may mutually agree on a date acceptable to each of the Parties (the "Closing Date"), and each of them shall deliver to the other of them:

(a) the documents required to be delivered by it hereunder to complete the transactions contemplated hereby, provided that each such document required to be dated the Effective Date shall be dated as of, or become effective on, the Effective Date and shall be held in escrow to be released upon the occurrence of the Effective Date; and

(b) written confirmation as to the satisfaction or waiver by it of the conditions in its favour contained in this Agreement.

5.3 Merger of Conditions

The conditions set out in §5.1 hereof shall be conclusively deemed to have been satisfied, waived or released upon the occurrence of the Effective Date.

5.4 Merger of Representations and Warranties

The representations and warranties in §4.1 shall be conclusively deemed to be correct as of the Effective Date and each shall accordingly merge in and not survive the effectiveness of the Arrangement.

ARTICLE 6
AMENDMENT

6.1 Amendment

This Agreement may at any time and from time to time before or after the holding of the OWP Meeting be amended by written agreement of the Parties hereto without, subject to Applicable Laws, further notice to or authorization on the part of their respective securityholders and any such amendment may, without limitation:

(a) change the time for performance of any of the obligations or acts of the Parties;

(b) waive any inaccuracies or modify any representation or warranty contained herein or in any document delivered pursuant hereto;

(c) waive compliance with or modify any of the covenants herein contained and waive or modify performance of any of the obligations of the Parties; or

(d) waive compliance with or modify any other conditions precedent contained herein;

provided that no such amendment reduces or materially adversely affects the consideration to be received by a OWP Shareholder without approval by the OWP Shareholders, given in the same manner as required for the approval of the Arrangement or as may be ordered by the Court.

ARTICLE 7
TERMINATION

7.1 Termination

Subject to §7.2, this Agreement may at any time before or after the holding of the OWP Meeting, and before or after the granting of the Final Order, but in each case prior to the Effective Date, be terminated by the OWP Board without further action on the part of the OWP Shareholders, or by the NU2U Board without further action on the part of the NU2U Shareholder, and nothing expressed or implied herein or in the Plan of Arrangement shall be construed as fettering the absolute discretion of the OWP Board or of the NU2U Board, respectively, to elect to terminate this Agreement and discontinue efforts to effect the Arrangement for whatever reasons it may consider appropriate.

7.2 Cessation of Right

The right of OWP or NU2U or any other party to amend or terminate the Plan of Arrangement pursuant to §6.1 and §7.1 shall be extinguished upon the occurrence of the Effective Date.

ARTICLE 8

NOTICES

8.1 Notices

All notices which may or are required to be given pursuant to any provision of this Agreement are to be given or made in writing and served personally or sent by facsimile and in the case of:

NU2U Resources Corp., addressed to:
Suite 1201, 700 West Pender Street
Vancouver, British Columbia V6C 1G8

Attention: President
Fax: (604) 658-2045

Orca Wind Power Corp., addressed to:
Suite 1201, 700 West Pender Street
Vancouver, British Columbia V6C 1G8

Attention: President
Fax: (604) 658-2045

or such other address as a Party may, from time to time, advise to the other Party hereto by notice in writing. The date or time of receipt of any such notice will be deemed to be the date of delivery or the time such facsimile is received.

ARTICLE 9
GENERAL

9.1 Assignment and Enurement

This Agreement shall enure to the benefit of and be binding upon the Parties hereto and their respective successors and assigns. This Agreement may not be assigned by any Party hereto without the prior consent of the other Party.

9.2 Disclosure

Each Party shall receive the prior consent, not to be unreasonably withheld, of the other Party prior to issuing or permitting any director, officer, employee or agent to issue, any press release or other written statement with respect to this Agreement or the transactions contemplated hereby. Notwithstanding the foregoing, if any Party is required by law or administrative regulation to make any disclosure relating to the transactions contemplated herein, such disclosure may be made, but that Party will consult with the other Party as to the wording of such disclosure prior to its being made.

9.3 Costs

Except as contemplated in the Arrangement and herein, each Party hereto covenants and agrees to bear its own costs and expenses in connection with the transactions contemplated hereby.

9.4 Severability

If any one or more of the provisions or parts thereof contained in this Agreement should be or become invalid, illegal or unenforceable in any respect in any jurisdiction, the remaining provisions or parts thereof contained herein shall be and shall be conclusively deemed to be, as to such jurisdiction, severable therefrom and:

(a) the validity, legality or enforceability of such remaining provisions or parts thereof shall not in any way be affected or impaired by the severance of the provisions or parts thereof severed; and

(b) the invalidity, illegality or unenforceability of any provision or part thereof contained in this Agreement in any jurisdiction shall not affect or impair such provision or part thereof or any other provisions of this Agreement in any other jurisdiction.

9.5 Further Assurances

Each Party hereto shall, from time to time and at all times hereafter, at the request of any other Party hereto, but without further consideration, do all such further acts, and execute and deliver all such further documents and instruments as may be reasonably required in order to fully perform and carry out the terms and intent hereof.

9.6 Time of Essence

Time shall be of the essence of this Agreement.

9.7 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the Parties hereto irrevocably attorn to the jurisdiction of the courts of the Province of British Columbia. Each of the Parties hereto hereby irrevocably and unconditionally consents to and submits to the jurisdiction of the courts of the Province of British Columbia in respect of all actions, suits or proceedings arising out of or relating to this Agreement or the matters contemplated hereby (and agrees not to commence any action, suit or proceeding relating thereto except in such courts) and further agrees that service of any process, summons, notice or document by single registered mail to the addresses of the parties set forth in this Agreement shall be effective service of process for any action, suit or proceeding brought against any Party in such court. The Parties hereby irrevocably and unconditionally waive any objection to the laying of venue of any action, suit or proceeding arising out of this Agreement or the matters contemplated hereby in the courts of the Province of British Columbia and hereby further irrevocably and unconditionally waive and agree not to plead or claim in any such court that any such action, suit or proceeding so brought has been brought in an inconvenient forum.

9.8 Waiver

No waiver by any Party shall be effective unless in writing and any waiver shall affect only the matter, and the occurrence thereof, specifically identified and shall not extend to any other matter or occurrence.

9.9 Counterparts

This Agreement may be executed in counterparts and by electronic methods of communication, and each electronic signature shall be deemed an original, and all counterparts together shall constitute one and the same instrument.

IN WITNESS WHEREOF the Parties have executed this Agreement as of the date first above written.

NU2U RESOURCES CORP.

By: *Signed "Donald Gordon"*
Donald Gordon, Director

ORCA WIND POWER CORP.

By: *Signed "Thomas Bell"*
Thomas Bell, Director

SCHEDULE "A" TO THE ARRANGEMENT AGREEMENT

PLAN OF ARRANGEMENT UNDER DIVISION 5 OF PART 9

OF THE

***BUSINESS CORPORATIONS ACT* (BRITISH COLUMBIA)**

S.B.C. 2002, c. 57

ARTICLE 1
INTERPRETATION

1.1 In this Plan of Arrangement, the following terms have the following meanings:

"**Arrangement**", "**herein**", "**hereof**", "**hereto**", "**hereunder**" and similar expressions mean and refer to the proposed arrangement involving NU2U, OWP and the OWP Shareholders pursuant to the Arrangement Provisions on the terms and conditions set forth in this Plan of Arrangement as supplemented, modified or amended, and not to any particular article, section or other portion hereof;

"**Arrangement Agreement**" means the arrangement agreement dated August 24, 2011, between NU2U and OWP with respect to the Arrangement, and all amendments thereto;

"**Arrangement Provisions**" means Division 5 of Part 9 of the BCBCA;

"**Assets**" means the assets of OWP described in Schedule B to the Arrangement Agreement;

"**BCBCA**" means the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57, as may be amended or replaced from time to time;

"**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in the City of Vancouver, British Columbia;

"**Court**" means the Supreme Court of British Columbia;

"**Depositary**" means Computershare Investor Services Inc.;

"**Distributed NU2U Shares**" means the NU2U Shares that are to be distributed to the OWP Shareholders pursuant to §3.1;

"**Effective Date**" means the date the Arrangement becomes effective under the BCBCA;

"**Final Order**" means the final order of the Court approving the Arrangement, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

"**Information Circular**" means the management information circular to be sent to the OWP Shareholders in connection with the OWP Meeting;

"**Interim Order**" means the interim order of the Court concerning the Arrangement under the BCBCA in respect of the Parties, containing declarations and directions with respect to the Arrangement and the

holding of the Meetings, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

"**New Shares**" means the new class of common shares without par value which OWP will create pursuant to §3.1 of this Plan of Arrangement and which, immediately after the Effective Date, will be identical in every relevant aspect to the OWP Shares;

"**NU2U**" means NU2U Resources Corp., a private company incorporated under the BCBCA;

"**NU2U Shareholder**" means a holder of NU2U Shares;

"**NU2U Shares**" means the common shares without par value in the authorized share structure of NU2U, as constituted on the date of this Agreement;

"**OWP**" means Orca Wind Power Corp., a private company incorporated under the BCBCA;

"**OWP Class B Shares**" means the renamed and re-designated OWP Shares, as described in §3.1 of this Plan of Arrangement;

"**OWP Meeting**" means the special meeting of OWP Shareholders to be held to consider the Arrangement Resolution and related matters, and any adjournments thereof;

"**OWP Preferred Shares**" means the preferred shares without par value which OWP will create and issue pursuant to §3.1 of this Plan of Arrangement;

"**OWP Shares**" means the common shares without par value in the authorized share structure of OWP, as constituted on the date of the Arrangement Agreement;

"**OWP Shareholders**" means the holders from time to time of OWP Shares;

"**Parties**" means OWP and NU2U; and "**Party**" means any one of them;

"**Plan**" or "**Plan of Arrangement**" means this plan of arrangement as amended or supplemented from time to time in accordance with the terms hereof and Article 7 of the Arrangement Agreement;

"**Registrar**" means the Registrar of Companies duly appointed under the BCBCA;

"**Share Distribution Record Date**" means the close of business on the day which is four Business Days after the date of the OWP Meeting or such other date as agreed to by OWP and NU2U, which date establishes the OWP Shareholders who will be entitled to receive NU2U Shares pursuant to this Plan of Arrangement;

"**Tax Act**" means the *Income Tax Act* (Canada), as amended;

"**Transfer Agent**" means Computershare Investor Services Inc. at its principal office in Vancouver, British Columbia;

1.2 The division of this Plan of Arrangement into articles and sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Plan of Arrangement.

1.3 Unless reference is specifically made to some other document or instrument, all references herein to articles and sections are to articles and sections of this Plan of Arrangement.

1.4 Unless the context otherwise requires, words importing the singular number shall include the plural and vice versa; words importing any gender shall include all genders; and words importing persons shall include individuals, partnerships, associations, corporations, funds, unincorporated organizations, governments, regulatory authorities, and other entities.

1.5 In the event that the date on which any action required to be taken hereunder by any of the Parties falls on a day that is not a Business Day in the place where the action is required to be taken, such action shall be required to be taken on the next succeeding day which is a Business Day in such place.

1.6 References in this Plan of Arrangement to any statute or sections thereof shall include such statute as amended or substituted and any regulations promulgated thereunder from time to time in effect.

ARTICLE 2
ARRANGEMENT AGREEMENT

2.1 This Plan of Arrangement is made pursuant and subject to the provisions of, and forms part of, the Arrangement Agreement.

2.2 This Plan of Arrangement will become effective in accordance with its terms and be binding on the Effective Date on the OWP Shareholders.

ARTICLE 3
ARRANGEMENT

3.1 On the Effective Date, the following shall occur and be deemed to occur in the following chronological order without further act or formality, notwithstanding anything contained in the provisions attaching to any of NU2U or OWP, but subject to the provisions of Article 6:

(a) OWP will transfer the Assets to NU2U in consideration for NU2U Shares (the "**Distributed NU2U Shares**"), such that the number of Distributed NU2U Shares received by OWP in consideration for the Assets will equal the number of issued and outstanding OWP Shares as of the Share Distribution Record Date, and OWP will be added to the central securities register of NU2U in respect of such NU2U Shares;

(b) The authorized share capital of OWP will be changed by:

(i) Altering the identifying name of the OWP Shares to Class B Shares;

(ii) Creating a class consisting of an unlimited number of common shares without par value (the "**New Shares**"); and

(iii) Creating a class consisting of an unlimited number of preferred shares without par value, having the rights and restrictions described in Schedule "A" to the Plan of Arrangement, being the OWP Preferred Shares;

(c) Each issued OWP Share will be exchanged for one New Share and one OWP Preferred Share and, subject to the exercise of a right of dissent, the holders of the OWP Class B Shares will be removed from the central securities register of OWP and will be added to

the central securities register as the holders of the number of New Shares and OWP Preferred Shares that they have received on the exchange;

(d) All of the issued OWP Class B Shares will be cancelled with the appropriate entries being made in the central securities register of OWP and the aggregate paid up capital (as that term is used for purposes of the Tax Act) of the OWP Class B Shares immediately prior to the Effective Date will be allocated between the New Shares and the OWP Preferred Shares so that the aggregate paid up capital of the OWP Preferred Shares is equal to the aggregate fair market value of the Distributed NU2U Shares as of the Effective Date, and each OWP Preferred Share so issued will be issued by OWP at an issue price equal to such aggregate fair market value divided by the number of issued OWP Preferred Shares, such aggregate fair market value of the Distributed NU2U Shares to be determined as at the Effective Date by resolution of the board of directors of NU2U;

(e) OWP will redeem the issued OWP Preferred Shares for consideration consisting solely of the Distributed NU2U Shares such that each holder of OWP Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of NU2U Shares that is equal to the number of OWP Preferred Shares held by such holder;

(f) The name of each holder of OWP Preferred Shares will be removed as such from the central securities register of OWP, and all of the issued OWP Preferred Shares will be cancelled with the appropriate entries being made in the central securities register of OWP;

(g) The Distributed NU2U Shares transferred to the holders of the OWP Preferred Shares pursuant to step §(e) above will be registered in the names of the former holders of OWP Preferred Shares and appropriate entries will be made in the central securities register of NU2U;

(h) The OWP Class B Shares and the OWP Preferred Shares, none of which will be allotted or issued once the steps referred to in steps §(c) and §(e) above are completed, will be cancelled and the authorized share structure of OWP will be changed by eliminating the OWP Class B Shares and the OWP Preferred Shares therefrom; and

(i) The Notice of Articles and Articles of OWP will be amended to reflect the changes to its authorized share structure made pursuant to this Plan of Arrangement.

3.2 Notwithstanding §3.1(e), no fractional NU2U Shares shall be distributed to the OWP Shareholders and as a result all fractional share amounts arising under such sections shall be rounded down to the nearest whole number. Any Distributed NU2U Shares not distributed as a result of this rounding down shall be dealt with as determined by the board of directors of OWP in its absolute discretion.

3.3 The holders of the OWP Class B Shares and the holders of New Shares and OWP Preferred Shares referred to in §3.1(c), and the holders of the OWP Preferred Shares referred to in §3.1(e), §3.1(f) and §3.1(g), shall mean in all cases those persons who are OWP Shareholders at the close of business on the Share Distribution Record Date, subject to Article 5.

3.4 In addition to the chronological order in which the transactions and events set out in §3.1 shall occur and shall be deemed to occur, the time on the Effective Date for the redemption of the

OWP Preferred Shares set out in §3.1(e) shall occur and shall be deemed to occur on the date determined by resolution of the board of directors of OWP in its sole discretion.

3.5 All New Shares, OWP Preferred Shares and NU2U Shares issued pursuant to this Plan of Arrangement shall be deemed to be validly issued and outstanding as fully paid and non-assessable shares for all purposes of the BCBCA.

3.6 The Arrangement shall become final and conclusively binding on the OWP Shareholders, the NU2U Shareholders and OWP and NU2U on the Effective Date.

3.7 Notwithstanding that the transactions and events set out in §3.1 shall occur and shall be deemed to occur in the chronological order therein set out without any act or formality, each of OWP and NU2U shall be required to make, do and execute or cause and procure to be made, done and executed all such further acts, deeds, agreements, transfers, assurances, instruments or documents as may be required to give effect to, or further document or evidence, any of the transactions or events set out in §3.1, including, without limitation, any resolutions of directors authorizing the issue, transfer or redemption of shares, any share transfer powers evidencing the transfer of shares and any receipt therefore, and any necessary additions to or deletions from share registers.

ARTICLE 4
CERTIFICATES

4.1 Recognizing that the OWP Shares shall be redeemed and redesignated as OWP Class B Shares pursuant to §3.1(b)(i) and that the OWP Class B Shares shall be exchanged partially for New Shares pursuant to §3.1(c), OWP shall not issue replacement share certificates representing the OWP Class B Shares.

4.2 Recognizing that the Distributed NU2U Shares shall be transferred to the OWP Shareholders as consideration for the redemption of the OWP Preferred Shares pursuant to §3.1(e), NU2U shall issue one share certificate representing all of the Distributed NU2U Shares registered in the name of OWP, which share certificate shall be held by the Depositary until the Distributed NU2U Shares are transferred to the OWP Shareholders and such certificate shall then be cancelled by the Depositary. To facilitate the transfer of the Distributed NU2U Shares to the OWP Shareholders as of the Share Distribution Record Date, OWP shall execute and deliver to the Depositary and the Transfer Agent an irrevocable power of attorney, authorizing them to distribute and transfer the Distributed NU2U Shares to such OWP Shareholders in accordance with the terms of this Plan of Arrangement and NU2U shall deliver a treasury order or such other direction to effect such issuance to the Transfer Agent as requested by it.

4.3 Recognizing that all of the OWP Preferred Shares issued to the OWP Shareholders pursuant to §3.1(c) will be redeemed by OWP as consideration for the distribution and transfer of the Distributed NU2U Shares under §3.1(e), OWP shall issue one share certificate representing all of the OWP Preferred Shares issued pursuant to §3.1(e) in the name of the Depositary, to be held by the Depositary for the benefit of the OWP Shareholders until such OWP Preferred Shares are redeemed, and such certificate shall then be cancelled.

4.4 As soon as practicable after the Effective Date, NU2U shall cause to be issued to the registered holders of OWP Shares as of the Share Distribution Record Date, share certificates representing the NU2U Shares to which they are entitled pursuant to this Plan of Arrangement and shall cause such share certificates to be mailed to such registered holders.

4.5 From and after the Effective Date, share certificates representing OWP Shares immediately before the Effective Date, except for those deemed to have been cancelled pursuant to Article 5, shall for all purposes be deemed to be share certificates representing New Shares, and no new share certificates shall be issued with respect to the New Shares issued in connection with the Arrangement.

4.6 OWP Shares traded after the Share Distribution Record Date and prior to the Effective Date shall represent New Shares, and shall not carry any right to receive a portion of the Distributed NU2U Shares.

ARTICLE 5
DISSENTING SHAREHOLDERS

5.1 Notwithstanding §3.1 hereof, holders of OWP Shares may exercise rights of dissent (the "**Dissent Right**") in connection with the Arrangement pursuant to the Interim Order, if any, and in the manner set forth in sections 237 – 247 of the BCBCA (collectively, the "**Dissent Procedures**").

5.2 OWP Shareholders who duly exercise Dissent Rights with respect to their OWP Shares ("**Dissenting Shares**") and who:

(a) are ultimately entitled to be paid fair value for their Dissenting Shares, shall be deemed to have transferred their Dissenting Shares to OWP for cancellation immediately before the Effective Date; or

(b) for any reason are ultimately not entitled to be paid fair value for their Dissenting Shares, shall be deemed to have participated in the Arrangement on the same basis as a non-dissenting OWP Shareholder and shall receive New Shares and NU2U Shares on the same basis as every other non-dissenting OWP Shareholder, and in no case shall OWP be required to recognize such person as holding OWP Shares on or after the Effective Date.

5.3 If an OWP Shareholder exercises the Dissent Right, OWP shall on the Effective Date set aside and not distribute that portion of the Distributed NU2U Shares that is attributable to the OWP Shares for which the Dissent Right has been exercised. If the dissenting OWP Shareholder is ultimately not entitled to be paid for their Dissenting Shares, OWP shall distribute to such OWP Shareholder his, her or its pro-rata portion of the Distributed NU2U Shares. If a OWP Shareholder duly complies with the Dissent Procedures and is ultimately entitled to be paid for their Dissenting Shares, then OWP shall retain the portion of the Distributed NU2U Shares attributable to such OWP Shareholder (the "**Non-Distributed NU2U Shares**"), and the Non-Distributed NU2U Shares shall be dealt with as determined by the board of directors of OWP in its absolute discretion.

ARTICLE 6
AMENDMENTS

6.1 OWP and NU2U may amend, modify and/or supplement this Plan of Arrangement at any time and from time to time prior to the Effective Date, provided that each such amendment, modification and/or supplement must be:

(i) set out in writing;

(ii) filed with the Court and, if made following the OWP Meeting, approved by the Court; and

(iii) communicated to holders of OWP Shares and NU2U Shares, as the case may be, if and as required by the Court.

6.2 Any amendment, modification or supplement to this Plan of Arrangement may be proposed by OWP at any time prior to the OWP Meeting with or without any other prior notice or communication, and if so proposed and accepted by the persons voting at the OWP Meeting (other than as may be required under the Interim Order, if any), shall become part of this Plan of Arrangement for all purposes.

6.3 OWP, with the consent of NU2U, may amend, modify and/or supplement this Plan of Arrangement at any time and from time to time after the OWP Meeting and prior to the Effective Date with the approval of the Court.

6.4 Any amendment, modification or supplement to this Plan of Arrangement may be made following the Effective Date but shall only be effective if it is consented to by OWP and NU2U, provided that such amendment, modification or supplement concerns a matter which, in the reasonable opinion of OWP and NU2U, is of an administrative nature required to better give effect to the implementation of this Plan of Arrangement and is not adverse to the financial or economic interests of OWP and NU2U or any former holder of OWP Shares and NU2U Shares, as the case may be.

ARTICLE 7
REFERENCE DATE

7.1 This plan of arrangement is dated for reference the date first written in the Arrangement Agreement, to which this Plan of Arrangement is attached as Schedule A thereto and forms an integral part thereof.

SCHEDULE "A" TO THE PLAN OF ARRANGEMENT

SPECIAL RIGHTS AND RESTRICTIONS FOR OWP PREFERRED SHARES

The preferred shares as a class shall have attached to them the following special rights and restrictions:

Definitions

(1) In these Special Rights and Restrictions,

(a) "**Arrangement**" means the arrangement pursuant to Division 5 of Part 9 of the *Business Corporations Act* (British Columbia) S.B.C 2002, c.57 as contemplated by the Arrangement Agreement,

(b) "**Arrangement Agreement**" means the Arrangement Agreement dated as of August 24, 2011, between Orca Wind Power Corp. (the "**Company**") and NU2U Resources Corp.

(c) "**Old Common Shares**" means the common shares in the authorized share capital of the Company that have been re-designated as class B common shares without par value pursuant to the Plan of Arrangement,

(d) "**Effective Date**" means the date upon which the Arrangement becomes effective,

(e) "**New Shares**" means the common shares without par value created in the authorized share capital of the Company pursuant to the Plan of Arrangement, and

(f) "**Plan of Arrangement**" means the Plan of Arrangement attached as Schedule "A" to the Arrangement Agreement.

(2) The holders of the preferred shares are not as such entitled to receive notice of, nor to attend or vote at, any general meeting of the shareholders of the Company.

(3) Preferred shares shall only be issued on the exchange of Old Common Shares for New Shares and preferred shares pursuant to and in accordance with the Plan of Arrangement.

(4) The capital to be allocated to the preferred shares shall be the amount determined in accordance with §3.1(d) of the Plan of Arrangement.

(5) The preferred shares shall be redeemable by the Company pursuant to and in accordance with the Plan of Arrangement.

(6) Any preferred share that is or is deemed to be redeemed pursuant to and in accordance with the Plan of Arrangement shall be cancelled and may not be reissued.

SCHEDULE "B"

OWP ASSETS TO BE TRANSFERRED TO NU2U RESOURCES CORP.

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 of Katabatic Power Corp., all of which have been written down to $1 on OWP's financial statements and $10,000 in cash.

SCHEDULE C

COMBINED FINANCIAL STATEMENTS OF OWP AND GORILLA GIVING EFFECT TO THE AMALGAMATION AS AT JULY 31, 2011

GORILLA RESOURCES CORP.

Combined Financial Statements

Period Ended July 31, 2011

(Expressed in Canadian dollars)

LANCASTER & DAVID
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Shareholders of Gorilla Resources Corp.:

We have audited the accompanying combined financial statements of Gorilla Resources Corp. which comprise the combined statement of financial position as at July 31, 2011, the combined statement of loss and comprehensive loss, combined statement of changes in equity and combined statement of cash flows for the period from incorporation to July 31, 2011 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the combined financial statements present fairly, in all material respects, the financial position of Gorilla Resources Corp. as at July 31, 2011, and its financial performance and cash flows for the period from incorporation to July 31, 2011 in accordance with International Financial Reporting Standards.

Emphasis of Matter
Without qualifying our opinion, we draw attention to Note 1 in the combined financial statements which describes conditions and matters that indicate the existence of a material uncertainty that may cast significant doubt about the combined company's ability to continue as a going concern.

/s/ Lancaster & David

CHARTERED ACCOUNTANTS

Vancouver, BC
August 24, 2011

Incorporated Partners: David E. Lancaster, C.A. ~ Michael J. David, C.A.
Address: Suite 510, 701 West Georgia Street, PO Box 10133, Vancouver, BC, Canada, V7Y 1C6
Telephone: 604.717.5526 **Facsimile:** 604.717.5560 **Email:** admin@lancasteranddavid.ca

GORILLA RESOURCES CORP.

Combined Statement of Financial Position
As at July 31, 2011
(Expressed in Canadian dollars)

	July 31, 2011 $
Assets	
Current Assets	
Cash and cash equivalents	80,933
	80,933
Mineral properties (Note 4)	31,350
	112,283
Liabilities and Shareholders' Equity	
Current Liabilities	
Accounts payable and accrued liabilities	18,435
	18,435
Shareholders' Equity	
Share capital (Note 5)	162,501
Share subscriptions receivable	(32,001)
Deficit	(36,652)
	93,848
	112,283

Nature of operations and continuance of business (Note 1)

Approved by the Board of Directors:

"Scott Sheldon"
Scott Sheldon, Director

"Donald Sheldon"
Donald Sheldon, Director

(The accompanying notes are an integral part of these combined financial statements)

GORILLA RESOURCES CORP.

Combined Statement of Loss and Comprehensive Loss
For the Period from Incorporation to July 31, 2011
(Expressed in Canadian dollars)

	Period from Incorporation to July 31, 2011 $
Expenses	
Exploration and evaluation costs	3,150
General and administrative	32
Professional fees	33,470
	36,652
Net loss and comprehensive loss for the period	(36,652)
Loss per share, basic and diluted	(0.04)
Weighted average shares outstanding	867,160

(The accompanying notes are an integral part of these combined financial statements)

GORILLA RESOURCES CORP.
Combined Statement of Changes in Equity
For the Period from Incorporation to July 31, 2011
(Expressed in Canadian dollars)

	Share Capital				
	Common Shares	Amount $	Share Subscriptions Receivable $	Deficit $	Total $
Balance, Incorporation	–	–	–	–	–
Shares issued for cash	10,000,001	162,501	(32,001)	–	130,500
Net loss for the period			–	(36,652)	(36,652)
Balance, July 31, 2011	10,000,001	162,501	(32,001)	(36,652)	93,848

(The accompanying notes are an integral part of these combined financial statements)

GORILLA RESOURCES CORP.

Combined Statement of Cash Flows
For the Period from Incorporation to July 31, 2011
(Expressed in Canadian dollars)

	Period from Incorporation to July 31, 2011 $
Cash provided by (used in):	
Operating activities	
Net loss for the period	(36,652)
Changes in non-cash operating working capital:	
Accounts payable and accrued liabilities	18,435
	(18,217)
Investing activities	
Mineral property option payments	(31,350)
	(31,350)
Financing activities	
Proceeds from shares issued	130,500
	130,500
Increase in cash	80,933
Cash, beginning of period	–
Cash, end of period	80,933
Supplemental information	
Interest paid	–
Taxes paid	–

(The accompanying notes are an integral part of these combined financial statements)

1. Nature of Operations and Continuance of Business

These combined statements include the accounts of Gorilla Resources Corp. ("Gorilla") and Orca Wind Power Corp. ("OWP"). On August 3, 2011, Gorilla and OWP entered into a letter of intent that proposed a merger or amalgamation agreement whereby the common shares of Gorilla and OWP will be exchanged for the common shares of the amalgamated company that shall use the name Gorilla Resources Corp. (the "Company") (Note 11). The preparation of these combined statements is a result of the proposed merger or amalgamation. These combined financial statements present the assets, liabilities, equity, and transactions of Gorilla from May 13, 2011 and OWP from November 2, 2010, to July 31, 2011, as if the entities were amalgamated since the date of incorporation of OWP.

Gorilla is an exploration stage company and is in the process of exploring its mineral properties in Canada and has not yet determined whether its properties contain ore reserves that are economically recoverable. The recoverability of amounts spent for mineral properties is dependent upon the discovery of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete the exploration and development of its property, and upon future profitable production or proceeds from disposition of the properties. The operations of the Company will require various licences and permits from various governmental authorities which are or may be granted subject to various conditions and may be subject to renewal from time to time. There can be no assurance that the Company will be able to comply with such conditions and obtain or retain all necessary licences and permits that may be required to carry out exploration, development, and mining operations at its projects. Failure to comply with these conditions may render the licences liable to forfeiture.

Gorilla was incorporated on May 13, 2011 in Canada with limited liability under the legislation of the Province of British Columbia. Gorilla's registered office is located at Suite 1820, 925 West Georgia Street, Vancouver, British Columbia, Canada V6C 3L2.

OWP is a start-up wind power development company whose principal business 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 incorporated in Canada with limited liability under the legislation of the Province of British Columbia. OWP was incorporated on November 2, 2010 as a wholly-owned subsidiary of Orca Power Corp. ("Orca"). OWP's registered office is located at 1201 - 700 West Pender Street, Vancouver, BC V6C 1G8

These combined financial statements have been prepared on the going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. Should the Company be unable to continue as a going concern, it may be unable to realize the carrying value of its assets and to meet its liabilities as they become due. As at July 31, 2011, the Company has not generated any revenues from operations and has an accumulated deficit of $36,652. The continued operations of the Company are dependent on its ability to generate future cash flows or obtain additional financing. Management is of the opinion that sufficient working capital will be obtained from external financing to meet the Company's liabilities and commitments as they become due, although there is a risk that additional financing will not be available on a timely basis or on terms acceptable to the Company. These combined financial statements do not reflect any adjustments to the carrying values of assets and liabilities, the reported expenses, and the balance sheet classifications used that may be necessary if the Company is unable to continue as a going concern.

2. Basis of Presentation

(a) Statement of Compliance

These combined financial statements have been prepared in accordance with the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

These financial statements were approved for issue by the Board of Directors on August 24, 2011.

(b) Basis of Measurement

These combined financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair value, as explained in the accounting policies set out in Note 3.

(c) Functional and Presentation Currency

The functional currency of a company is the currency of the primary economic environment in which the company operates. The presentation currency for a company is the currency in which the company chooses to present its financial statements.

These combined financial statements are presented in Canadian dollars, which is the Company's presentation and functional currency.

3. Significant Accounting Policies

(a) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash and highly liquid investments that are readily convertible into known amounts of cash within three months.

(b) Mineral Properties

Recognition and Measurement

Acquisition costs to acquire exploration and evaluation assets are capitalized. Mineral property acquisition costs and option payments are classified as intangible assets. Exploration and evaluation expenditures include costs of conducting geological surveys, and exploratory drilling and sampling. These types of costs when incurred are recognized as expense for the period unless there is evidence of a resource and management expects the expenditures to be recovered. Amounts capitalized include administrative and other general overhead costs associated with finding specific mineral resources. Expenditures incurred prior to the Company obtaining legal rights to explore an area are recognized as an expense in the period.

Upon completion of a technical feasibility study and when commercial viability is demonstrated, capitalized exploration and evaluation assets are transferred to and classified as mineral property acquisition and development costs.

3. Significant Accounting Policies (continued)

(b) Mineral Properties (continued)

Impairment

Management reviews the carrying value of capitalized exploration and evaluation expenditures at least annually. The review is based on the Company's intentions for development of an undeveloped property. If a project does not prove viable, all unrecoverable costs associated with the project net of any impairment provisions are written off. Subsequent recovery of the resulting carrying value depends on successful development or sale of the undeveloped project.

(c) Provisions

Provisions are recorded when a present legal or constructive obligation exists as a result of past events where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at balance sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. The increase in the obligation due to the passage of time is recognized as finance expense. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount receivable can be measured reliably.

(d) Income Taxes

Provision for income taxes consists of current and deferred tax expense. Income tax expense is recognized in the income statement except to the extent that it relates to items recognized either in other comprehensive income or directly in equity, in which case it is recognized in other comprehensive income or in equity, respectively. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years. Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognized for temporary differences associated with the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable income or loss and temporary differences relating to investments in subsidiaries to the extent that it is probable that they will not reverse in the foreseeable future. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse based on the laws that have been enacted or substantively enacted at the reporting date.

3. Significant Accounting Policies (continued)

(d) Income Taxes (continued)

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

(e) Financial Instruments

Financial Assets

Financial assets are classified into one of the following categories based on the purpose for which the asset was acquired. Management determines the classification of its financial assets at initial recognition. All transactions related to financial instruments are recorded on a trade date basis. The Company's accounting policy for each category is as follows:

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities of greater than 12 months after the end of the reporting periods, which are classified as non-current assets. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated by taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in the profit or loss when the loans and receivables are derecognized or impaired, as well as through the amortization process. The Company's loans and receivables consist of share subscriptions receivable on the balance sheet.

Financial Assets at Fair Value Through Profit or Loss

An instrument is classified at fair value through profit or loss if it is held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the Company manages such investments and makes purchases and sale decisions based on their fair value in accordance with the Company's risk management or investment strategy. Upon initial recognition, attributable transaction costs are recognized in profit or loss when incurred. Financial instruments at fair value through profit or loss are measured at fair value, and changes therein are recognized in profit or loss.

The Company has classified cash as fair value through profit or loss.

3. Significant Accounting Policies (continued)

(e) Financial Instruments (continued)

Available-for-sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months of the end of the reporting period. Subsequent to initial recognition, available-for-sale financial assets are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available-for-sale equity instruments, are recognized in other comprehensive income and presented within equity in the fair value reserve. When an instrument is derecognized, the cumulative gain or loss in other comprehensive income is transferred to profit or loss.

Financial Liabilities

Financial liabilities other than derivative liabilities are recognized initially at fair value and are subsequently stated at amortized cost. These liabilities include accounts payable and accrued liabilities, other liabilities and loans. Transaction costs on financial assets and liabilities other than those classified as fair value through profit and loss are treated as part of the carrying value of the asset or liability. Transaction costs for assets and liabilities at fair value through profit and loss are expensed as incurred.

Impairment of Financial Assets

The Company assesses at the end of each reporting date whether there is objective evidence that a financial asset is impaired. A financial asset is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a “loss event”) and that loss event (or events) has an impact on the estimated future cash flows of the financial asset that can be reliably estimated.

An impairment loss in respect of a financial asset carried at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted using the instrument’s original effective interest rate. An impairment loss in respect of an available-for-sale financial asset is calculated by reference to its fair value. In the case of equity instruments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is also evidence that the assets are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss, measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset that was previously recognized in profit or loss, is removed from equity and recognized in the income statement.

All impairment losses are recognized in profit or loss. Any cumulative loss in respect of an available-for-sale financial asset recognized previously in equity is transferred to profit or loss.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognized. Impairment losses recognized for equity securities are not reversed.

3. Significant Accounting Policies (continued)

(f) Loss Per Share

Basic earnings or loss per share is computed by dividing the earnings or loss for the period by the weighted average number of common shares outstanding during the relevant period. The treasury stock method is used for the calculation of diluted earnings or loss per share. Stock options, share purchase warrants, and other equity instruments are dilutive when the average market price of the common shares during the period exceeds the exercise price of the options, warrants and other equity instruments. When a loss has been incurred, basic and diluted loss per share is the same because the exercise of options and warrants would be anti-dilutive.

(g) Comprehensive Income

Comprehensive income or loss is the change in net assets arising from transactions and other events and circumstances from non-owner sources, and comprises net income or loss and other comprehensive income or loss. Financial assets that are classified as available for sale will have revaluation gains and losses included in other comprehensive income or loss until the asset is removed from the balance sheet.

(h) Share Capital

The Company records proceeds from share issuances net of issue costs and any tax effects in shareholders' equity. Common shares issued for consideration other than cash are valued based on their market value at the date the agreement to issue shares was concluded. Common shares held by the Company are classified as treasury stock and recorded as a reduction to shareholders' equity.

(i) Related Parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

(j) Critical Accounting Judgments and Estimates

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions about future events that affect the application of accounting policies and the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

3. Significant Accounting Policies (continued)

(j) Critical Accounting Judgments and Estimates (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if the review affects both current and future periods.

Critical accounting estimates are estimates and assumptions made by management that may result in material adjustments to the carrying amount of assets and liabilities within the next financial year.

Critical accounting judgments are accounting policies that have been identified as being complex or involving subjective judgments or assessments.

(k) Future Changes in Accounting Standards

"IFRS 9 Financial Instruments" is part of the IASB's wider project to replace "IAS 39 Financial Instruments: Recognition and Measurement". IFRS 9 retains but simplifies the mixed measurement model and establishes two primary measurement categories for financial assets: amortized cost and fair value. The basis of classification depends on the entity's business model and the contractual cash flow characteristics of the financial asset. The standard is effective for annual periods beginning on or after January 1, 2013. The Company is in the process of evaluating the impact of the new standard and the amendments to the new standard.

The following new standards, amendments and interpretations will not have an effect on the Company's future results and financial position:

- IFRS 1: Severe Hyperinflation (Effective for periods beginning on or after July 1, 2011)
- IFRS 7 (Amendment): Financial Instruments: Disclosures: Transfers of Financial Assets (Effective for annual periods beginning on or after July 1, 2011 with early application permitted)
- IAS 12 (Amendment): Deferred Tax: Recovery of Underlying Assets (Effective for annual periods beginning on or after January 1, 2012, with early application permitted)

4. Mineral Properties

Whitehorse, Yukon Territory, Canada

Pursuant to an option agreement dated June 6, 2011, the Company was granted an option to acquire a 100% interest in the Wels property located in Whitehorse, Yukon Territory, Canada. The property consists of 136 unpatented mining claims and is subject to a 3% Net Smelter Returns ("NSR") in favour of the optionor. The Company has the right to buy back the NSR for a cash payment of $750,000 for each 1%, to a maximum of $1,500,000, at any time. To maintain and exercise the option, the Company must:

- Make cash payments of $15,900 upon signing (paid);
- Make cash payments of $15,450 upon the completion of a National Instrument 43-101 technical report (paid);

(Expressed in Canadian dollars)

4. Mineral Properties (continued)

- Issue 150,000 common shares on the sixth month anniversary;
- Make cash payments of $25,000 and issue 100,000 common shares on or before September 30, 2012;
- Make payments of $40,000 on or before September 30, 2013, payable in cash, common shares, or a combination of cash and common shares;
- Make payments of $80,000 on or before September 30, 2014, payable in cash, common shares, or a combination of cash and common shares.

5. Share Capital

(a) Authorized

Unlimited number of common shares without par value

	Number of shares	$
Balance, Incorporation	–	–
Shares issued for cash	10,000,001	162,501
Balance, July 31, 2011	10,000,001	162,501

Share transactions for the period ended July 31, 2011:

(i) 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.

(ii) On May 13, 2011, the Company issued 2,500,000 shares at $0.005 per share for proceeds of $12,500.

(iii) On July 26, 2011, the Company issued 7,500,000 shares at $0.02 per share for proceeds of $150,000, of which $32,000 is included in share subscriptions receivable as of July 31, 2011. On August 8, 2011, $32,000 was received from the shareholder as full payment for the shares subscribed for.

6. Income Taxes

(a) Current Income Taxes

A reconciliation of income taxes at statutory rates is as follows:

	July 31, 2011 $
Net loss for the period	(36,652)
Income tax recovery at statutory rates	(9,713)
Change due to differences in tax rates	550
Change in valuation allowance	9,163
	–

(Expressed in Canadian dollars)

6. Income Taxes (continued)

(b) Deferred Taxes

The significant components of the Company's deferred tax assets are as follows:

	July 31, 2011 $
Substantively enacted tax rate	25%
Deferred tax assets:	
Non-capital loss carry forwards	36,652
Deferred tax assets	9,163
Valuation allowance	(9,163)
Net deferred tax assets	–

At July 31, 2011, the Company has Canadian non-capital losses of $36,652 which will expire in 2031. Deferred tax assets have not been recognized on this item because it is not probable that future taxable profit will be available against which the Company can utilise the benefits.

7. Commitments

OWP is 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").

Pursuant to the Arrangement Agreement Orca will transfer to OWP $15,000 in cash and all of Orca's interest in and to the Wind Assets in exchange for 17,849,615 OWP shares, which shares will be distributed to the Orca shareholders who held Orca shares as at December 29, 2010. As part of the Arrangement Agreement, all stock options issued by Orca and outstanding as at the effective date ("Orca Share Commitments") would entitle the option holder to receive one common share of Orca and one common share of the Company upon exercise. In consideration, the Company would be entitled to receive a percentage of the proceeds equal to the fair market value of the assets transferred to the Company divided by the fair market value of all assets of Orca immediately prior to completion of the Arrangement. In July 2011, Orca cancelled all outstanding stock options. As a result, the Orca Share Commitments have no effect. On August 10, 2011, the Company issued 17,849,615 common shares and effectively completed all outstanding obligations under the Arrangement (Note 11).

(Expressed in Canadian dollars)

8. 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 and accrued liabilities. 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 (Note 11).

The Arrangement Agreement (Note 7) provides 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 will be 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 (Note 11).

9. Financial Instruments

(a) Classification of Financial Instruments

The Company has classified its financial instruments as follows:

	July 31, 2011 $
Financial assets:	
Held for trading, measured at fair value:	
Cash	80,933
Loans and receivables, measured at amortized cost:	
Share subscriptions receivable	32,001
	112,934
Financial liabilities, measured at amortized cost:	
Accounts payable and accrued liabilities	18,435
	18,435

9. Financial Instruments (continued)

(b) Fair Values

The Company has classified fair value measurements of its financial instruments using a fair value hierarchy that reflects the significance of inputs used in making the measurements as follows:

Level 1: Valuation based on quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: Valuations based on directly or indirectly observable inputs in active markets for similar assets or liabilities, other than Level 1 prices, such as quoted interest or currency exchange rates; and

Level 3: Valuations based on significant inputs that are not derived from observable market data, such as discounted cash flow methodologies based on internal cash flow forecasts.

As at July 31, 2011, the fair values of financial instruments measured on a recurring basis include cash, determined based on level one inputs and consisting of quoted prices in active markets for identical assets. The fair values of other financial instruments, which include share subscriptions receivable and accounts payable and accrued liabilities, approximate their carrying values due to the relatively short-term maturity of these instruments.

(c) 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 currently settles its financial obligations out of cash. The ability to do this relies on the Company raising equity financing in a timely manner and by maintaining sufficient cash in excess of anticipated needs. As at July 31, 2011, OWP has a $nil cash balance to settle current liabilities of $6,000. OWP agreed to settle its existing current liabilities by the issuance of common shares.

(d) Credit Risk

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

Financial instruments that potentially subject the Company to a concentration of credit risk consist primarily of share subscriptions receivable. Management is of the view that this amount is fully collectible.

(e) Price Risk

The Company is exposed to price risk with respect to commodity prices. The Company's ability to raise capital to fund exploration and development activities is subject to risks associated with fluctuations in the market price of commodities.

(f) Interest rate risk

The Company has no interest-bearing debt. The Company's sensitivity to interest rates is minimal.

9. Financial Instruments (continued)

(g) Foreign currency exchange rate risk

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

10. Capital Management

The Company manages its capital to maintain its ability to continue as a going concern and to provide returns to shareholders and benefits to other stakeholders. The capital structure of the Company consists of cash and equity comprised of issued share capital and deficit.

The Company manages its capital structure and makes adjustments to it in light of economic conditions. The Company, upon approval from its Board of Directors, will balance its overall capital structure through new share issues or by undertaking other activities as deemed appropriate under the specific circumstances.

The Company is not subject to externally imposed capital requirements as at July 31, 2011.

11. Subsequent Events

Subsequent to July 31, 2011, Gorilla entered into a lease agreement for $1,000 per month for the use of an office space located in Vancouver, BC.

On August 1, 2011, Gorilla entered into an Executive Services Agreement with a company controlled by the President of Gorilla to provide management services to Gorilla for compensation of $2,000 per month. The term of the contract commences on August 1, 2011 and will continue until terminated.

On August 3, 2011, OWP and Gorilla entered into a letter of intent ("LOI") 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 OWP 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 OWP will receive one share of AMALCO for every twenty (20) shares of OWP and each shareholder of Gorilla will receive one share of AMALCO for every one (1) share of Gorilla.

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, OWP 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 OWP as a part of the Arrangement Agreement.

OWP entered into a debt settlement agreement dated July 15, 2011 with LAB Capital Corp. in settlement of $6,000 owed for the provision of management services during the period. On August 10, 2011, OWP issued 6,000,000 shares to LAB Capital Corp. pursuant to this debt settlement agreement.

On August 22, 2011, Gorilla issued 300,000 shares at a price of $0.05 per share, for proceeds of $15,000.

11. Subsequent Event (continued)

On August 24, 2011, OWP and its wholly-owned subsidiary NU2U Resources Corp. ("NU2U") entered into an arrangement agreement ("NU2U Arrangement"). NU2U was incorporated on August 19, 2011 to facilitate the spin-off of the Wind Assets. 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 the OWP shareholders.

SCHEDULE D

RIGHT OF DISSENT UNDER BRITISH COLUMBIA BUSINESS CORPORATIONS ACT

Division 2 — Dissent Proceedings of Part 8 of the Business Corporations Act (British Columbia)

Definitions and application

237 (1) In this Division:

"dissenter" means a shareholder who, being entitled to do so, sends written notice of dissent when and as required by section 242;

"notice shares" means, in relation to a notice of dissent, the shares in respect of which dissent is being exercised under the notice of dissent;

"payout value" means,

(a) in the case of a dissent in respect of a resolution, the fair value that the notice shares had immediately before the passing of the resolution,

(b) in the case of a dissent in respect of an arrangement approved by a court order made under section 291(2)(c) that permits dissent, the fair value that the notice shares had immediately before the passing of the resolution adopting the arrangement, or

(c) in the case of a dissent in respect of a matter approved or authorized by any other court order that permits dissent, the fair value that the notice shares had at the time specified by the court order,

excluding any appreciation or depreciation in anticipation of the corporate action approved or authorized by the resolution or court order unless exclusion would be inequitable.

(2) This Division applies to any right of dissent exercisable by a shareholder except to the extent that

(a) the court orders otherwise, or

(b) in the case of a right of dissent authorized by a resolution referred to in section 238(1)(g), the court orders otherwise or the resolution provides otherwise.

Right to dissent

238 (1) A shareholder of a company, whether or not the shareholder's shares carry the right to vote, is entitled to dissent as follows:

(a) under section 260, in respect of a resolution to alter the articles to alter restrictions on the powers of the company or on the business it is permitted to carry on;

(b) under section 272, in respect of a resolution to adopt an amalgamation agreement;

(c) under section 287, in respect of a resolution to approve an amalgamation under Division 4 of Part 9;

(d) in respect of a resolution to approve an arrangement, the terms of which arrangement permit dissent;

(e) under section 301 (5), in respect of a resolution to authorize or ratify the sale, lease or other disposition of all or substantially all of the company's undertaking;

(f) under section 309, in respect of a resolution to authorize the continuation of the company into a jurisdiction other than British Columbia;

(g) in respect of any other resolution, if dissent is authorized by the resolution;

(h) in respect of any court order that permits dissent.

(2) A shareholder wishing to dissent must

(a) prepare a separate notice of dissent under section 242 for

(i) the shareholder, if the shareholder is dissenting on the shareholder's own behalf, and

(ii) each other person who beneficially owns shares registered in the shareholder's name and on whose behalf the shareholder is dissenting,

(b) identify in each notice of dissent, in accordance with section 242 (4), the person on whose behalf dissent is being exercised in that notice of dissent, and

(c) dissent with respect to all of the shares, registered in the shareholder's name, of which the person identified under paragraph (b) of this subsection is the beneficial owner.

(3) Without limiting subsection (2), a person who wishes to have dissent exercised with respect to shares of which the person is the beneficial owner must

(a) dissent with respect to all of the shares, if any, of which the person is both the registered owner and the beneficial owner, and

(b) cause each shareholder who is a registered owner of any other shares of which the person is the beneficial owner to dissent with respect to all of those shares.

Waiver of right to dissent

239 (1) A shareholder may not waive generally a right to dissent but may, in writing, waive the right to dissent with respect to a particular corporate action.

(2) A shareholder wishing to waive a right of dissent with respect to a particular corporate action must

(a) provide to the company a separate waiver for

(i) the shareholder, if the shareholder is providing a waiver on the shareholder's own behalf, and

(ii) each other person who beneficially owns shares registered in the shareholder's name and on whose behalf the shareholder is providing a waiver, and

(b) identify in each waiver the person on whose behalf the waiver is made.

(3) If a shareholder waives a right of dissent with respect to a particular corporate action and indicates in the waiver that the right to dissent is being waived on the shareholder's own behalf, the shareholder's right to dissent with respect to the particular corporate action terminates in respect of the shares of which the shareholder is both the registered owner and the beneficial owner, and this Division ceases to apply to

(a) the shareholder in respect of the shares of which the shareholder is both the registered owner and the beneficial owner, and

(b) any other shareholders, who are registered owners of shares beneficially owned by the first mentioned shareholder, in respect of the shares that are beneficially owned by the first mentioned shareholder.

(4) If a shareholder waives a right of dissent with respect to a particular corporate action and indicates in the waiver that the right to dissent is being waived on behalf of a specified person who beneficially owns shares registered in the name of the shareholder, the right of shareholders who are registered owners of shares beneficially owned by that specified person to dissent on behalf of that specified person with respect to the particular corporate action terminates and this Division ceases to apply to those shareholders in respect of the shares that are beneficially owned by that specified person.

Notice of resolution

240 (1) If a resolution in respect of which a shareholder is entitled to dissent is to be considered at a meeting of shareholders, the company must, at least the prescribed number of days before the date of the proposed meeting, send to each of its shareholders, whether or not their shares carry the right to vote,

(a) a copy of the proposed resolution, and

(b) a notice of the meeting that specifies the date of the meeting, and contains a statement advising of the right to send a notice of dissent.

(2) If a resolution in respect of which a shareholder is entitled to dissent is to be passed as a consent resolution of shareholders or as a resolution of directors and the earliest date on which that resolution can be passed is specified in the resolution or in the statement referred to in paragraph (b), the company may, at least 21 days before that specified date, send to each of its shareholders, whether or not their shares carry the right to vote,

(a) a copy of the proposed resolution, and

(b) a statement advising of the right to send a notice of dissent.

(3) If a resolution in respect of which a shareholder is entitled to dissent was or is to be passed as a resolution of shareholders without the company complying with subsection (1) or (2), or was or is to be passed as a directors' resolution without the company complying with subsection (2), the company must, before or within 14 days after the passing of the resolution, send to each of its shareholders who has not, on behalf of every person who beneficially owns shares registered in the name of the shareholder, consented to the resolution or voted in favour of the resolution, whether or not their shares carry the right to vote,

(a) a copy of the resolution,

(b) a statement advising of the right to send a notice of dissent, and

(c) if the resolution has passed, notification of that fact and the date on which it was passed.

(4) Nothing in subsection (1), (2) or (3) gives a shareholder a right to vote in a meeting at which, or on a resolution on which, the shareholder would not otherwise be entitled to vote.

Notice of court orders

241 If a court order provides for a right of dissent, the company must, not later than 14 days after the date on which the company receives a copy of the entered order, send to each shareholder who is entitled to exercise that right of dissent

(a) a copy of the entered order, and

(b) a statement advising of the right to send a notice of dissent.

Notice of dissent

242 (1) A shareholder intending to dissent in respect of a resolution referred to in section 238(1)(a), (b), (c), (d), (e) or (f) must,

(a) if the company has complied with section 240(1) or (2), send written notice of dissent to the company at least 2 days before the date on which the resolution is to be passed or can be passed, as the case may be,

(b) if the company has complied with section 240(3), send written notice of dissent to the company not more than 14 days after receiving the records referred to in that section, or

(c) if the company has not complied with section 240 (1), (2) or (3), send written notice of dissent to the company not more than 14 days after the later of

(i) the date on which the shareholder learns that the resolution was passed, and

(ii) the date on which the shareholder learns that the shareholder is entitled to dissent.

(2) A shareholder intending to dissent in respect of a resolution referred to in section 238(1)(g) must send written notice of dissent to the company

(a) on or before the date specified by the resolution or in the statement referred to in section 240(2)(b) or (3)(b) as the last date by which notice of dissent must be sent, or

(b) if the resolution or statement does not specify a date, in accordance with subsection (1) of this section.

(3) A shareholder intending to dissent under section 238(1)(h) in respect of a court order that permits dissent must send written notice of dissent to the company

(a) within the number of days, specified by the court order, after the shareholder receives the records referred to in section 241, or

(b) if the court order does not specify the number of days referred to in paragraph (a) of this subsection, within 14 days after the shareholder receives the records referred to in section 241.

(4) A notice of dissent sent under this section must set out the number, and the class and series, if applicable, of the notice shares, and must set out whichever of the following is applicable:

(a) if the notice shares constitute all of the shares of which the shareholder is both the registered owner and beneficial owner and the shareholder owns no other shares of the company as beneficial owner, a statement to that effect;

(b) if the notice shares constitute all of the shares of which the shareholder is both the registered owner and beneficial owner but the shareholder owns other shares of the company as beneficial owner, a statement to that effect and

(i) the names of the registered owners of those other shares,

(ii) the number, and the class and series, if applicable, of those other shares that are held by each of those registered owners, and

(iii) a statement that notices of dissent are being, or have been, sent in respect of all of those other shares;

(c) if dissent is being exercised by the shareholder on behalf of a beneficial owner who is not the dissenting shareholder, a statement to that effect and

(i) the name and address of the beneficial owner, and

(ii) a statement that the shareholder is dissenting in relation to all of the shares beneficially owned by the beneficial owner that are registered in the shareholder's name.

(5) The right of a shareholder to dissent on behalf of a beneficial owner of shares, including the shareholder, terminates and this Division ceases to apply to the shareholder in respect of that beneficial owner if subsections (1) to (4) of this section, as those subsections pertain to that beneficial owner, are not complied with.

Notice of intention to proceed

243 (1) A company that receives a notice of dissent under section 242 from a dissenter must,

(a) if the company intends to act on the authority of the resolution or court order in respect of which the notice of dissent was sent, send a notice to the dissenter promptly after the later of

(i) the date on which the company forms the intention to proceed, and

(ii) the date on which the notice of dissent was received, or

(b) if the company has acted on the authority of that resolution or court order, promptly send a notice to the dissenter.

(2) A notice sent under subsection (1)(a) or (b) of this section must

(a) be dated not earlier than the date on which the notice is sent,

(b) state that the company intends to act, or has acted, as the case may be, on the authority of the resolution or court order, and

(c) advise the dissenter of the manner in which dissent is to be completed under section 244.

Completion of dissent

244 (1) A dissenter who receives a notice under section 243 must, if the dissenter wishes to proceed with the dissent, send to the company or its transfer agent for the notice shares, within one month after the date of the notice,

(a) a written statement that the dissenter requires the company to purchase all of the notice shares,

(b) the certificates, if any, representing the notice shares, and

(c) if section 242 (4) (c) applies, a written statement that complies with subsection (2) of this section.

(2) The written statement referred to in subsection (1) (c) must

(a) be signed by the beneficial owner on whose behalf dissent is being exercised, and

(b) set out whether or not the beneficial owner is the beneficial owner of other shares of the company and, if so, set out

(i) the names of the registered owners of those other shares,

(ii) the number, and the class and series, if applicable, of those other shares that are held by each of those registered owners, and

(iii) that dissent is being exercised in respect of all of those other shares.

(3) After the dissenter has complied with subsection (1),

(a) the dissenter is deemed to have sold to the company the notice shares, and

(b) the company is deemed to have purchased those shares, and must comply with section 245, whether or not it is authorized to do so by, and despite any restriction in, its memorandum or articles.

(4) Unless the court orders otherwise, if the dissenter fails to comply with subsection (1) of this section in relation to notice shares, the right of the dissenter to dissent with respect to those notice shares terminates and this Division, other than section 247, ceases to apply to the dissenter with respect to those notice shares.

(5) Unless the court orders otherwise, if a person on whose behalf dissent is being exercised in relation to a particular corporate action fails to ensure that every shareholder who is a registered owner of any of the shares beneficially owned by that person complies with subsection (1) of this section, the right of shareholders who are registered owners of shares beneficially owned by that person to dissent on behalf of that person with respect to that corporate action terminates and this Division, other than section 247, ceases to apply to those shareholders in respect of the shares that are beneficially owned by that person.

(6) A dissenter who has complied with subsection (1) of this section may not vote, or exercise or assert any rights of a shareholder, in respect of the notice shares, other than under this Division.

Payment for notice shares

245 (1) A company and a dissenter who has complied with section 244(1) may agree on the amount of the payout value of the notice shares and, in that event, the company must

(a) promptly pay that amount to the dissenter, or

(b) if subsection (5) of this section applies, promptly send a notice to the dissenter that the company is unable lawfully to pay dissenters for their shares.

(2) A dissenter who has not entered into an agreement with the company under subsection (1) or the company may apply to the court and the court may

(a) determine the payout value of the notice shares of those dissenters who have not entered into an agreement with the company under subsection (1), or order that the payout value of those notice shares be established by arbitration or by reference to the registrar, or a referee, of the court,

(b) join in the application each dissenter, other than a dissenter who has entered into an agreement with the company under subsection (1), who has complied with section 244(1), and

(c) make consequential orders and give directions it considers appropriate.

(3) Promptly after a determination of the payout value for notice shares has been made under subsection (2)(a) of this section, the company must

(a) pay to each dissenter who has complied with section 244 (1) in relation to those notice shares, other than a dissenter who has entered into an agreement with the company under subsection (1) of this section, the payout value applicable to that dissenter's notice shares, or

(b) if subsection (5) applies, promptly send a notice to the dissenter that the company is unable lawfully to pay dissenters for their shares.

(4) If a dissenter receives a notice under subsection (1) (b) or (3) (b),

(a) the dissenter may, within 30 days after receipt, withdraw the dissenter's notice of dissent, in which case the company is deemed to consent to the withdrawal and this Division, other than section 247, ceases to apply to the dissenter with respect to the notice shares, or

(b) if the dissenter does not withdraw the notice of dissent in accordance with paragraph (a) of this subsection, the dissenter retains a status as a claimant against the company, to be paid as soon as the company is lawfully able to do so or, in a liquidation, to be ranked subordinate to the rights of creditors of the company but in priority to its shareholders.

(5) A company must not make a payment to a dissenter under this section if there are reasonable grounds for believing that

(a) the company is insolvent, or

(b) the payment would render the company insolvent.

Loss of right to dissent

246 The right of a dissenter to dissent with respect to notice shares terminates and this Division, other than section 247, ceases to apply to the dissenter with respect to those notice shares, if, before payment is made to the dissenter of the full amount of money to which the dissenter is entitled under section 245 in relation to those notice shares, any of the following events occur:

(a) the corporate action approved or authorized, or to be approved or authorized, by the resolution or court order in respect of which the notice of dissent was sent is abandoned;

(b) the resolution in respect of which the notice of dissent was sent does not pass;

(c) the resolution in respect of which the notice of dissent was sent is revoked before the corporate action approved or authorized by that resolution is taken;

(d) the notice of dissent was sent in respect of a resolution adopting an amalgamation agreement and the amalgamation is abandoned or, by the terms of the agreement, will not proceed;

(e) the arrangement in respect of which the notice of dissent was sent is abandoned or by its terms will not proceed;

(f) a court permanently enjoins or sets aside the corporate action approved or authorized by the resolution or court order in respect of which the notice of dissent was sent;

(g) with respect to the notice shares, the dissenter consents to, or votes in favour of, the resolution in respect of which the notice of dissent was sent;

(h) the notice of dissent is withdrawn with the written consent of the company;

(i) the court determines that the dissenter is not entitled to dissent under this Division or that the dissenter is not entitled to dissent with respect to the notice shares under this Division.

Shareholders entitled to return of shares and rights

247 If, under section 244 (4) or (5), 245 (4) (a) or 246, this Division, other than this section, ceases to apply to a dissenter with respect to notice shares,

(a) the company must return to the dissenter each of the applicable share certificates, if any, sent under section 244 (1) (b) or, if those share certificates are unavailable, replacements for those share certificates,

(b) the dissenter regains any ability lost under section 244 (6) to vote, or exercise or assert any rights of a shareholder, in respect of the notice shares, and

(c) the dissenter must return any money that the company paid to the dissenter in respect of the notice shares under, or in purported compliance with, this Division.

SCHEDULE E

INTERIM ORDER

[FOLLOWS]

S-115687
No. _____
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF A PROPOSED ARRANGEMENT AMONG ORCA WIND POWER CORP., NU2U RESOURCES CORP., AND THE SHAREHOLDERS OF ORCA WIND POWER CORP.

and

IN THE MATTER OF A PROPOSED AMALGAMATION BETWEEN ORCA WIND POWER CORP. AND GORILLA RESOURCES CORP.

ORCA WIND POWER CORP.

Petitioner

ORDER MADE AFTER APPLICATION

BEFORE: MASTER BALCOM)
)
)
)

THURSDAY
AUGUST 25, 2011

ON THE APPLICATION of ORCA WIND POWER CORP. for an interim order in connection with a proposed arrangement and amalgamation pursuant to Divisions 3 and 5 of the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57 as amended (the "**BCBCA**"), without notice coming on for hearing at Vancouver, British Columbia on the 25th day of August, 2011;

AND ON HEARING Penny Green, counsel for the Petitioner, Orca Wind Power Corp.;

AND UPON READING the Affidavit #1 of Thomas Bell sworn on August 24, 2011 and filed on August 25, 2011;

THIS COURT ORDERS THAT:

THE MEETING

1. Orca Wind Power Corp. ("**OWP**") is authorized and directed to call, hold, and conduct a special meeting (the "**Meeting**") of the common shareholders of OWP (the "**OWP Shareholders**") to be held at 11:00 a.m. on September 23, 2010 at at the offices of Computershare Investor Services Inc., 510 Burrard Street, 3rd Floor, Vancouver, B.C., or such other location and time in Vancouver to be determined by OWP.

2. The Meeting will be called, held and conducted in accordance with the Notice of Special Meeting to be delivered to the OWP Shareholders in substantially the form attached to and forming part of the Management Information Circular (the "**Circular**") attached as **Exhibit "C"** to the Affidavit #1 of Thomas Bell sworn August 24, 2011 (the "**Affidavit**") and filed herein, and in accordance with applicable provisions of the BCBCA, the Articles of OWP, the *Securities Act* (British Columbia), R.S.B.C. 1996, c. 418, as amended (the "**Securities Act**"), and related rules and policies, the terms of this Order (the "**Interim Order**") and any further Order of this Court, the rulings and directions of the Chairman of the Meeting, and, to the extent of any inconsistency or discrepancy between the Interim Order and the terms of any of the foregoing, the Interim Order will govern.

3. At the Meeting, OWP Shareholders will, *inter alia*, consider, and if deemed advisable, approve, with or without variation, a special resolution (the "**Arrangement Resolution**") approving an arrangement and plan of arrangement between OWP, NU2U Resources Corp. ("**NU2U**"), and the common shareholders of OWP (the "**Arrangement**"), the text of which is set forth in the Circular.

4. At the Meeting, OWP Shareholders will also, *inter alia*, consider, and if deemed advisable, approve, with or without variation, a special resolution (the "**Amalgamation Resolution**") approving an amalgamation (the "**Amalgamation**") of OWP and Gorilla Resources Corp. ("**Gorilla**") to form Gorilla Resources Corp. ("**New Gorilla**"), the text of which is set forth in the Circular.

RECORD DATE FOR NOTICE

5. The record date for determination of the OWP Shareholders entitled to receive the notice of Meeting, the Circular, and a form of proxy (the "**Meeting Materials**") is the close of business (Vancouver time) on August 19, 2011 (the "**Record Date**"), or such other date

as the directors of OWP may determine in accordance with the Articles of OWP, the BCBCA, the Securities Act, and the Meeting Materials.

NOTICE OF MEETING

6. The Meeting Materials, with such amendments or additional documents as counsel for OWP may advise are necessary or desirable, and that are not inconsistent with the terms of this Interim Order, and a copy of this Interim Order, will be sent at least twenty-one (21) days prior to the date of the Meeting, to: (a) OWP Shareholders who are registered shareholders on the Record Date and to brokerage intermediaries on behalf of beneficial OWP Shareholders where applicable, by prepaid ordinary mail addressed to each registered OWP Shareholder at his, her, or its address as maintained by the registrar and transfer agent of OWP or delivery of same by courier service or by facsimile or e-mail transmission to any such OWP Shareholder who identifies himself, herself, or itself to the satisfaction of OWP and who requests such courier, facsimile, or e-mail transmission; and (b) the directors and auditors of OWP by prepaid ordinary mail, facsimile or e-mail transmission.

7. The accidental failure or omission by OWP to give notice of the Meeting to any person in accordance with this Interim Order, as a result of mistake or of events beyond the reasonable control of OWP (including, without limitation, any inability to utilize postal services) shall not constitute a breach of this Interim Order or a defect in the calling of the Meeting and shall not invalidate any resolution passed or proceeding taken at the Meeting, but if any such accidental failure or omission is brought to the attention of OWP, then it shall use reasonable best efforts to rectify it by the method and in the time most reasonably practicable in the circumstances. Such rectified notice shall be deemed to be good and sufficient notice of the Meeting.

8. The distribution of the Meeting Materials pursuant to paragraph 6 of this Interim Order shall constitute good and sufficient notice of the Meeting to registered and non-registered OWP Shareholders, to the directors of OWP, and to the auditors of OWP.

9. OWP is hereby authorized to make such amendments, revisions or supplements to the Meeting Materials ("**Additional Information**") in accordance with the terms of the Arrangement and Amalgamation, as OWP may determine to be necessary or desirable and notice of such Additional Information may be communicated to OWP Shareholders

by news release, newspaper advertisement, or one of the methods by which the Meeting Materials will be distributed.

DEEMED RECEIPT OF MEETING MATERIALS

10. The Meeting Materials will be deemed, for the purposes of this Interim Order, to have been received by the OWP Shareholders:

    (a) In the case of mailing to registered OWP Shareholders or, in the case of delivery by courier of materials to brokerage intermediaries, five days after delivery thereof to the post office or acceptance by the courier service, respectively; and

    (b) In the case of delivery by courier, facsimile transmission or e-mail transmission directly to a registered OWP Shareholder, the business day after such delivery or transmission of same.

11. Subject to other provisions of this Interim Order, no other form of service or delivery of the Meeting Materials or any portion thereof need be made, or notice given, or other material served in respect of the Meeting to any persons described in paragraph 6 of this Interim Order, or to any other persons.

PERMITTED ATTENDEES

12. The persons entitled to attend the Meeting will be OWP Shareholders of record as of the close of business (Vancouver time) on the Record Date, their respective proxies, the officers, directors and advisors of OWP, and such other persons who receive the consent of the Chairman of the Meeting to attend.

VOTING AT THE MEETING

13. The only persons permitted to vote at the Meeting will be the registered OWP Shareholders as of the close of business (Vancouver time) on the Record Date or their valid proxy holders as described in the Circular and as determined by the Chairman of the Meeting upon consultation with the Scrutineer (as hereinafter defined) and legal counsel to OWP.

14. The requisite approval of both the Arrangement Resolution and the Amalgamation Resolution will be 66.67% of the votes cast on each resolution by the OWP Shareholders present in person or by proxy at the Meeting. Each common share of OWP voted will carry one vote.

15. A quorum for the Meeting will be the quorum required by the Articles of OWP and the BCBCA.

16. In all other respects, the terms, restrictions and conditions of the constating documents of OWP will apply in respect of the Meeting.

17. For the purposes of the Meeting, any spoiled votes, illegible votes, defective votes, and abstentions shall be deemed to be votes not cast. Proxies that are properly signed and dated but which do not contain voting instructions shall be voted in favour of the Arrangement Resolution and the Amalgamation Resolution.

ADJOURNMENT OF MEETING

18. Notwithstanding any provision of the BCBCA or the Articles of OWP, the board of directors of OWP shall be entitled if it deems advisable, to adjourn or postpone the Meeting on one or more occasions without the necessity of first convening the Meeting or first obtaining any votes of the OWP Shareholders respecting the adjournment or postponement and without the need for approval of the Court.

19. The record date for OWP Shareholders entitled to notice of and to vote at the Meeting will not change in respect of adjournments or postponements of the Meeting.

AMENDMENTS

20. OWP is authorized to make such amendments, revisions, or supplements to the Plan of Arrangement, Arrangement Agreement, and/or Amalgamation Agreement as it may determine, provided it has obtained any required consents, and the Plan of Arrangement, Arrangement Agreement, and/or Amalgamation Agreement as so amended, revised, or supplemented will be the Plan of Arrangement, Arrangement Agreement, and/or Amalgamation Agreement that is submitted to the Meeting and which will thereby become the subject of the Arrangement Resolution and/or Amalgamation Resolution.

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SCRUTINEER

21. A representative of OWP's registrar and transfer agent (or any agent thereof) (the "**Scrutineer**") will be authorized to act as scrutineer for the Meeting.

PROXY SOLICITATION

22. OWP is authorized to permit the OWP Shareholders to vote by proxy using the form of proxy, in substantially the same form as attached as Exhibit "B" to the Affidavit. OWP is authorized, at its expense, to solicit proxies, directly and through its officers, directors and employees, and through such agents or representatives as it may retain for the purpose, and by mail or such other forms of personal or electronic communications as it may determine.

23. OWP may in its discretion waive the time limits for deposit of proxies by OWP Shareholders if OWP deems it reasonable to do so.

DISSENT RIGHTS

24. The OWP Shareholders will, as set out in the Plan of Arrangement and/or Amalgamation Agreement, be permitted to dissent from the Arrangement Resolution and/or Amalgamation Resolution in accordance with the dissent procedures set forth in Division 2 of Part 8 of the BCBCA, strictly applied and as may be modified by the Plan of Arrangement and/or Amalgamation Agreement.

SERVICE OF COURT MATERIALS

25. OWP will include in the Meeting Materials a copy of this Interim Order and the Notice of Hearing of Petition and will make available to any OWP Shareholder requesting same a copy of each of the Requisition for Order Without Notice, the Petition to the Court, the Final Order, the Requisition for the Final Order, the Affidavit # 1 of Thomas Bell, and all affidavits to be relied upon at the hearing of the Final Order and all other court documents relating to the Final Order (collectively, the "**Court Materials**"). The service of those documents in support of the within proceedings to any OWP Shareholder requesting same is hereby dispensed with.

26. Delivery of the Court Materials given in accordance with this Interim Order will constitute good, sufficient, and timely service of such Court Materials upon all persons who are entitled to receive the Court Materials pursuant to this Interim Order and no other form of service need be made and no other material need to be served on such persons in respect of these proceedings.

FINAL APPROVAL HEARING

27. Upon the approval by the OWP Shareholders of the Plan of Arrangement and Amalgamation in the manner set forth in this Interim Order, OWP may apply for an order of this Honourable Court approving the Plan of Arrangement and Amalgamation (the "**Final Order**") and that the Petition be set down for hearing before the presiding Judge in Chambers at the Courthouse at 800 Smithe Street, Vancouver, British Columbia at 9:45 a.m. on September 27, 2011 or such later date as counsel for OWP may be heard.

28. The Court shall consider at the hearing for the Final Order: the fairness of the terms and conditions of the Arrangement, as provided for in the Plan of Arrangement; the fairness of the terms and conditions of the Amalgamation, as provided for in the Amalgamation Agreement; and the rights and interest of every person affected thereby.

29. Any OWP Shareholder has the right to appear (either in person or by counsel) and make submissions at the hearing of the application for the Final Order provided that such OWP Shareholder shall file a Response to Petition, in the form provided by the Rules of Court of the Supreme Court of British Columbia, with this Court and deliver a copy of the filed Response to Petition together with a copy of all materials on which such OWP Shareholder intends to rely at the submissions to the Petitioner at Orca Wind Power Corp., Suite 1201, 700 West Pender Street, Vancouver, BC, V6C 1G8, Attention: Thomas Bell, on or before 10:00 a.m. on September 25, 2011, subject to the direction of this Honourable Court.

30. If the application for the Final Order is adjourned, only those persons who have filed and delivered an Appearance, in accordance with the preceding paragraph of this Interim Order, need to be served with notice of the adjourned date.

S-115687

31. The Petitioner shall not be required to comply with Rules 8-1 and 16-1 of the Rules of Court in relation to the hearing of the Final Order approving the Arrangement and the Amalgamation, and such rules will not apply to any application to vary this Interim Order.

VARIANCE

32. OWP is at liberty to apply to this Honourable Court to vary this Interim Order and for advice and direction with respect to the Arrangement, the Amalgamation, and/or any of the matters related to this Interim Order and such further and other relief as this Honourable Court may consider just.

BY THE COURT

REGISTRAR

APPROVED AS TO FORM:

Counsel for the Petitioner

SCHEDULE F

NOTICE OF HEARING

[FOLLOWS]

No. S 115687
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF A PROPOSED ARRANGEMENT AMONG ORCA WIND POWER CORP., NU2U RESOURCES CORP., AND THE SHAREHOLDERS OF ORCA WIND POWER CORP.

and

IN THE MATTER OF A PROPOSED AMALGAMATION BETWEEN ORCA WIND POWER CORP. AND GORILLA RESOURCES CORP.

ORCA WIND POWER CORP.

Petitioner

NOTICE OF HEARING

To: **GORILLA RESOURCES CORP.**

SHAREHOLDERS OF ORCA WIND POWER CORP.

TAKE NOTICE that a Petition has been filed by Orca Wind Power Corp. (the **"Petitioner"**) in the Supreme Court of British Columbia for approval of a plan of arrangement (the **"Arrangement"**) and amalgamation ("**Amalgamation**"), pursuant to the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57, as amended.

AND FURTHER TAKE NOTICE that by an Interim Order of the Supreme Court of British Columbia, pronounced on August 25, 2011, the Court has given directions as to the calling of a special meeting of the holders of commons shares in the capital of the Petitioner (the **"Shareholders"**) for the purpose, *inter alia,* of considering and voting upon the Arrangement and approving the Arrangement.

AND TAKE FURTHER NOTICE that the petition of the Petitioner dated August 24, 2011 for a Final Order approving the Arrangement and for a determination that the terms and conditions of the Arrangement are fair to the Shareholders shall be heard before the presiding judge in Chambers at the courthouse at 800 Smithe Street, Vancouver, British Columbia on September 30, 2011 at 9:45 a.m. or as soon thereafter as counsel may be heard.

A copy of the said petition and other documents in the proceedings will be furnished to any shareholder upon request in writing to the Petitioner at the address of the Petitioner at Suite 1201, 700 West Pender St., Vancouver B.C. V6C 1G8.

1. Date of hearing

[ ] The parties have agreed as to the date of the hearing of the petition.
[ ] The parties have been unable to agree as to the date of the hearing but notice of the hearing will be given to the petition respondents in accordance with Rule 16-1(8)(b) of the Supreme Court Civil Rules.
[ ] The petition is unopposed, by consent or without notice.

The date of the hearing has been determined pursuant to the Interim Order.

2. Duration of hearing

[ ] It has been agreed by the parties that the hearing will take ..... [time estimate].
[ ] The parties have been unable to agree as to how long the hearing will take and
(a) the time estimate of the petitioner(s) is 20 minutes, and
(b) the time estimate of the petition respondent(s) is ..... minutes.
[ ] The petition respondent(s) has(ve) not given a time estimate.

It is not known whether the matter will be contested and it is estimated by the Petitioner that the hearing will take 20 minutes.

3. Jurisdiction

[ ] This matter is within the jurisdiction of a master.
[X] This matter is not within the jurisdiction of a master.

Date: September 30, 2011

"Jenna Virk"
JENNA VIRK
Signature of [ ] Filing party [X] Lawyer for filing party

No. S 115687
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF A PROPOSED ARRANGEMENT AMONG ORCA WIND POWER CORP., NU2U RESOURCES CORP., AND THE SHAREHOLDERS OF ORCA WIND POWER CORP.

and

IN THE MATTER OF A PROPOSED AMALGAMATION BETWEEN ORCA WIND POWER CORP. AND GORILLA RESOURCES CORP.

ORCA WIND POWER CORP.

Petitioner

NOTICE OF HEARING

Bacchus Law Corporation
Barristers & Solicitors
1820 – 925 West Georgia St.
Vancouver, B.C. V6C 3L2
Tel: 604.632.1700
Attn: Jenna Virk

SCHEDULE G

WELS TECHNICAL REPORT COMPLIANT WITH NI 43-101 FOR GORILLA AND CONSENT OF QUALIFIED PERSON

Protore Geological Services
Box 10559
Whitehorse, Yukon
Y1A 7A1
Telephone (867)660-4440

CONSENT OF QUALIFIED PERSON

TO: BRITISH COLUMBIA SECURITIES COMMISSION
ALBERTA SECURITIES COMMISSION
ONTARIO SECURITIES COMMISSION

I, R.W. Stroshein, P. Eng. of Protore Geological Services, do hereby consent to the filing with the regulatory authorities referred to above and the public filing of the technical report entitled "Geology, Geochemistry and Geophysics Report on the Wels Property, Yukon, Canada" dated July 5, 2011 (the "**Report**"). I further hereby consent to the use of extracts from, or a summary of, the Report in written disclosure in the Information Circular filed by Orca Wind Power Corp.

I hereby confirm that I have read the written disclosure being filed in the Information Circular and that it fairly and accurately represents the information in the Report that supports the disclosure. I do not have any reason to believe that there are any misrepresentations in the information derived from the Report or that the written disclosure contains any misrepresentation of the information contained in the Report.

Dated August 24, 2011

"R. W. Stroshein"
R.W. Stroshein
P.Eng
Qualified Person
Protore Geological Services

TECHNICAL REPORT

using

BRITISH COLUMBIA SECURITIES COMMISSION
NATIONAL INSTRUMENT 43-101 GUIDELINES

to describe the

GEOLOGY, GEOCHEMISTRY AND GEOPHYSICS

of the

WELS PROPERTY

YUKON, CANADA

NTS Map Sheet 115J/05
Latitude 62°22´N; Longitude 139°55´W

prepared for

GORILLA RESOURCES CORP.
SUITE 2001
1050 BURRARD STREET
VANCOUVER, BRITISH COLUMBIA
CANADA
V6Z 2R9

By

R.W. Stroshein, P.Eng.
Protore Geological Services
Box 10559
Whitehorse, Yukon, Y1A 7A1

July 5, 2011

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1.0 SUMMARY

The Wels Property ("the Property") consists of 110 quartz mineral claims located at latitude 62°22´north and longitude 139°55´west on National Topographic System (NTS) map sheet 115J/05 in the Whitehorse Mining District Yukon. Figure 1. The Property covers an area of 2 295 hectares in three separate claim blocks; Wels West, Wels East and Wels South. The Property is located around Wellesley Lake in southwestern Yukon west of the community of Beaver Creek that is located on the Alaska Highway. The Property is accessible by helicopter or float equipped fixed wing aircraft.

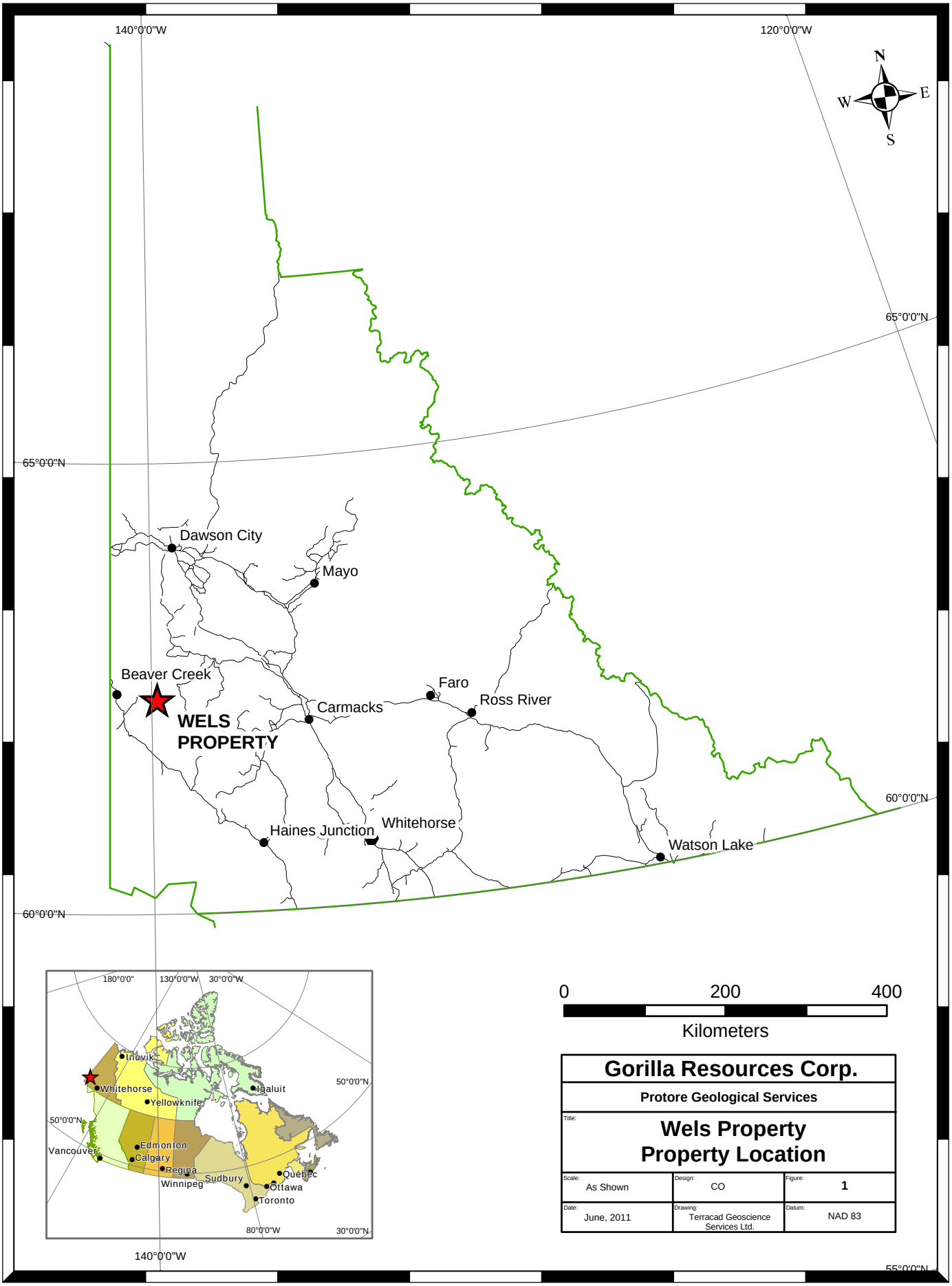
The Property is located in the Windy McKinley Terrane of Western Yukon that is part of the Tintina Gold Belt. The Tintina Gold Belt is a 550 kilometer long band of gold and silver prospects that extends across Yukon and into Alaska. Mineralization within the Tintina Gold Belt is associated with Mid-Cretaceous granitic plutons.

The Wels Property (East and West Claims groups) is located within the Windy McKinleyTerrane of Western Yukon (Gordey and Makepeace, 2001). The Windy McKinley Terrane is defined as an assemblage of early Paleozoic – Cretaceous melange and gabbro with oceanic affinity (Monger, 1991). Canil and Johnston (2003) make a case for the possibility that these rocks, assigned to the Windy McKinley Terrane, may be Permian rocks thrust over Yukon Tannana Terrane, as originally interpreted by Tempelman-Kluit (1976). The South Wels claim block is underlain by Upper Cretaceous Carmacks Group that is composed of mafic and lesser felsic volcanic rocks. Canil and Johnston (2003) interpret the arcuate aeromagnetic high that trends through the Wels West and South properties as an ophiolite belt.

There has been no historic property work reported on the claims areas and no mineralization is known on the Property. A mineral assessment study by the Yukon Geological Survey in 2002 produced anomalous soil and stream sediment geochemical results. On the Wels West claim block soil samples yielded anomalous gold and arsenic values ranging from 3.0 to 74.5 parts per billion (ppb), and 14.6 to 210.3 parts per million (ppm). A silt sample draining the area of the gold-in-soil anomaly yielded 12. ppb gold and 14.6 ppm arsenic. On the Wels East claim block soil samples yielded 6.7 ppb and 15.4 ppb gold with corresponding nickel values of 219.5 ppm and 225.7 ppm. A third sample yielded a copper value of 111.6 ppm. At the Wels South claim block a silt sediment sample that drains the claim area yielded a value of 237.5 ppb gold.

The primary exploration targets are for gold. Potential for gold quartz veins occurs in Windy McKinley Assemblage greenstone and volcanic rocks and potential for epithermal gold mineralization in the upper Cretaceous Carmacks volcanic rocks. There is also potential for Besshi type massive sulphide mineralization and gabbroic nickel mineralization in the area east of the Wels West claim block.

The Property is at an early exploration stage. A program of systematic grid soil sampling is recommended on each of the Wels Property three claim blocks accompanied by reconnaissance geological mapping, prospecting and rock sand silt sediment sampling. An estimated budget of $75 000 has been proposed.



Gorilla Resources Corp.		
Protore Geological Services		
Title: Wels Property Property Location		
Scale: As Shown	Design: CO	Figure: 1
Date: June, 2011	Drawing: Terracad Geoscience Services Ltd.	Datum: NAD 83

2.0 INTRODUCTION

This report has been prepared at the request of Mr. Scott Sheldon, President of Gorilla Resources Corp. The Author was directed to examine the geology and information from publications in the Wels Property area and make recommendations regarding future exploration. The assignment included: a compilation of regional- and property-scale geological data; a review of the results of any prior public information; and, interpretation of all available data.

The purpose of the Technical Report is to disclose information material to the Issuer.

The report is based on: a study of information obtained from public documents and literature sources cited in Section 21 and the Author's familiarity with the geology and mineral deposits of the Northern Cordilleran Area.

The Author visited the Property June 12 and August 30, 2002. The Author is familiar with the access, infrastructure, local geology and terrain in the area of the Property.

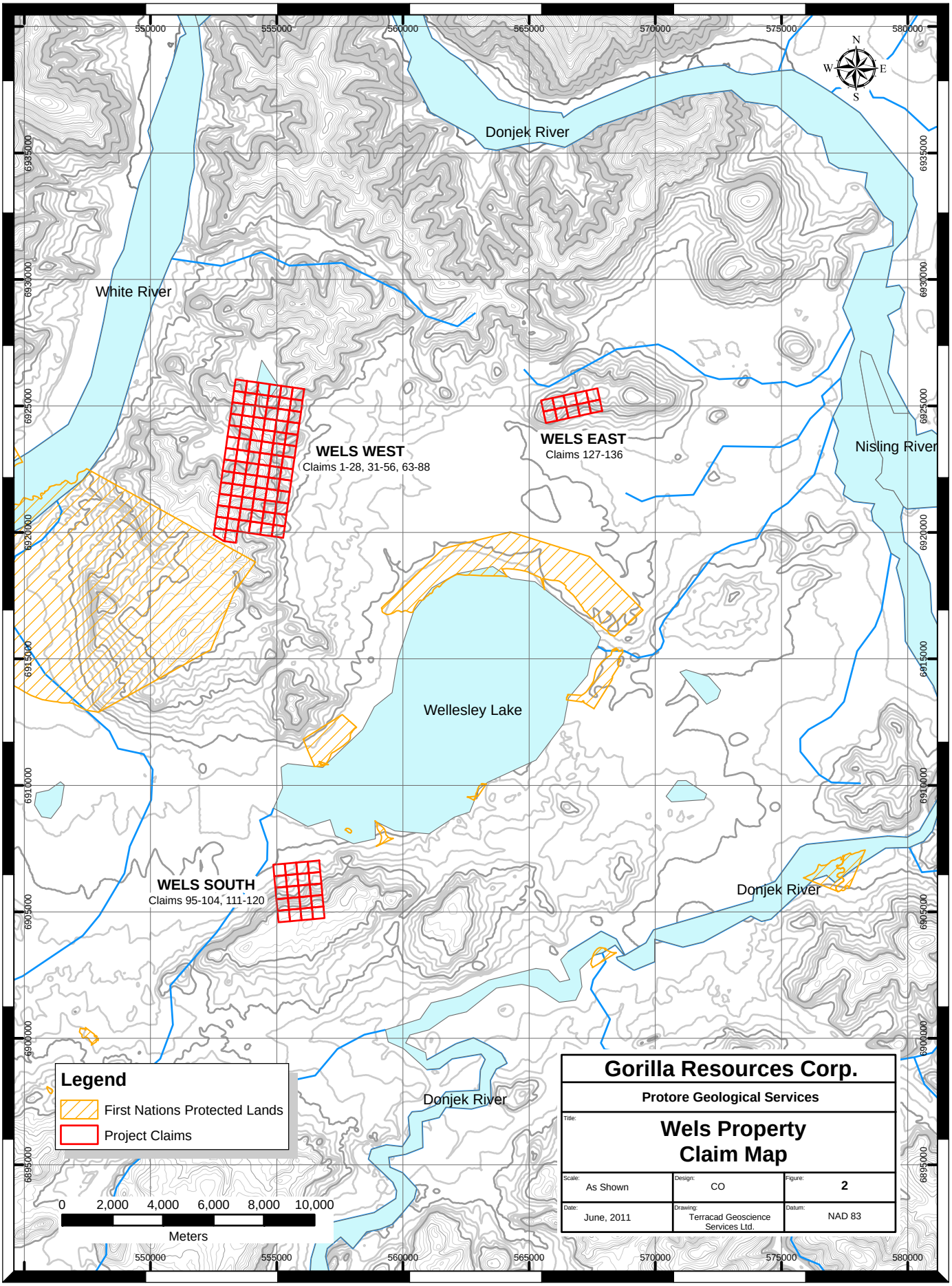
This report has included descriptions from the Detailed Mineral Assessment of the Proposed Wellesley Lake Special Management Area that was co-Authored by the Author of this report.

3.0 RELIANCE ON OTHER EXPERTS

The Author disclaims information described in the following paragraphs since this information was taken from sources that are not within the Author's area of expertise.

3.1 Claim Information: Data concerning the location and status of mineral claims was provided by the Whitehorse District Mining Recorder. The Author assumes that independent legal advice has been received by Gorilla Resources Corp. regarding the validity of the claims. The information has been relied upon for ownership and expiry dates of the claims to describe the number and size of the claims used in Section 4.0 Property Description and Location. The locations provided on the claim maps were used to locate and outline the claims on Figure 2, Claim Location Map and for the outline of the claim area on the property maps in the Technical Report.

3.2 Option Agreement: The Author has reviewed the option agreement dated June 6, 2011, but he does not attest to the legal status. He assumes the parties to the agreements have sought independent legal advice regarding the validity of the agreements. The information was relied upon to describe the ownership of the Property and summary of the Option Agreements in Section 4.0 Property Description and Location.



Gorilla Resources Corp.

Protore Geological Services

Title:

Wels Property Claim Map

Scale:	Design:	Figure:
As Shown	CO	2
Date:	Drawing:	Datum:
June, 2011	Terracad Geoscience Services Ltd.	NAD 83

4.0 PROPERTY DESCRIPTION AND LOCATION

The Wels Property consists of a total of 110 mineral claims in three separate claim blocks located 55 kilometers east of the community of Beaver Creek and 190 kilometers south of the community of Dawson City in central Yukon Territory, at latitude 62°52' north and longitude 135°07' west on NTS map sheet 115J/05 (Figure 1). The claims were staked under the Yukon Quartz Mining Act and are registered in the Whitehorse Mining District. Claim locations of the Wels Property are shown on Figure 2, and claim tenure information from the Wels Property Option Agreement is listed in Table 1.

Table 1 – List of Claims

CLAIM NAME	GRANT NUMBER	REGISTERED OWNER	EXPIRY DATE
Wels 1 - 28	YE41635 – YE41662	Farrel J. Andersen	March 29, 2012
Wels 31 - 56	YE41665 – YE41690	Laurent Brault	March 29, 2012
Wels 63 - 88	YE41697 – YE41722	Roger Hulstein	March 29, 2012
Wels 95 - 104	YE73805 – YE73814	Farrel J. Andersen	March 29, 2012
Wels 111 - 120	YE73821 – YE73830	Roger Hulstein	March 29, 2012
Wels 127 - 136	YE73837 – YE73846	Laurent Brault	March 29, 2012

The claims are currently registered to the Vendors of the Property. The claims are to be transferred to Gorilla Resources Corp. when the Technical Report has been filed and accepted by the Stock Exchange.

The mineral claims comprising the Property can be maintained in good standing by performing approved exploration work to a dollar value of $100 per claim per year. Exploration work is subject to the Mining Land Use Regulations of the Yukon Mining Quartz Act and to the Yukon Environmental and Socio-Economic Assessment Act (YESAA). A land use permit may have to be issued and YESAA Board recommendations obtained, before large-scale exploration is conducted. The work program proposed in this report meets the criteria for a Class I land use approval.

Claims comprising the Property were located by GPS using the UTM coordinate system. The claim locations shown on Figure 2 are derived from government claim maps. The Property is not encumbered by First Nations Land Claims. The White River First Nation (WRFN) has a number of category Site Specific (S) and category B land selections in the area. WRFNR-8B is a large block that fringes the southeast corner of the Wels West Claim block. There are three other category B land selection on the north and west shores of Wellesley Lake and three small site specific selection on the south shore of Wellesley Lake. Staking is allowed on Category B land selections but agreements for access to the land must be negotiated with the White River First Nation.

The lakes, streams and topography of the Property are displayed on Figure 2. There are no known mineral resources or reserves or tailings ponds on the Property.

Gorilla Resources Corp. has entered an Option Agreement with the claim owners; Roger Hulstein and Farrel Andersen dated June 6, 2011. Under the terms of the Option Agreement, Gorilla Resources Corp. has the right to earn 100% of the mineral rights in the Property by exercising the Option. To earn-in on its option, Gorilla Resources Corp. is required to fulfill the following terms:

- a cash payment of $15 000 upon execution of the Option Agreement; and,
- make a cash payment of $15 000 upon completion of a Technical Report; and,
- issue 150 000 shares on or before six months from the date of the Agreement; and,
- issue 100 000 shares on or before September 30, 2012; and,

- make a cash payment of $25 000 on or before September 30, 2012; and,
- make a payment of $40 000 on or before September 30, 2013, payable in cash, Shares a combination of cash and Shares in the sole discretion of Gorilla Resources Corp.; and,
- make a payment of $80 000 on or before September 30, 2014, payable in cash, Shares or a combination of cash and Shares in the sole discretion of Gorilla Resources Corp.

Gorilla Resources Corp. is obligated to pay a royalty interest equal to 3% Net Smelter Returns. Gorilla Resources Corp. is entitled to redeem a share of the Net Smelter Returns (NSR) by paying $750 000 for each 1% of NSR to a maximum of $1 5000 000.

Gorilla Resources Corp. is liable to pay an Advance Royalty after the Option has been completed of $20 000 annually until commercial production from the property. The Advance Royalty shall be deducted from the Optionor's share of the Net Smelter Returns at commercial production.

There are no outstanding environmental liabilities determined by the Author.

5.0 ACCESSIBILITY, CLIMATE, LOCAL RESOURCES, INFRASTRUCTURE AND PHYSIOGRAPHY

The Wels Property is located 55 kilometers east of the community of Beaver Creek Yukon located on the Alaska Highway near the border with Alaska, 190 kilometers by air south of the community of Dawson City and 230 kilometers west of Whitehorse, Yukon's capital city and main distribution centre.

Access to the property is by helicopter or float/ski fixed wing aircraft. Helicopters are available for casual Charter from Dawson City, Whitehorse and Haines Junction. Occasionally there are helicopters stationed at Beaver Creek otherwise Dawson City is the nearest available regularly stationed Helicopters. Fixed wing aircraft on floats or skis are available for charter from Whitehorse.

The Wels Property is outside the extensive wetlands around and enclosing Wellesley Lake that abound with wildlife. The Property encompasses the higher ridges north and south of the lake. The region is well vegetated with spruce, alder and dwarf birch.

The area was glaciated during the last glacial period, the McConnel, with the margin of the glacial event being located close to the northern boundary of the 2002 study area. Although the surrounding ridge tops were noted to be free of glacial deposits, the Wellesley Lake valley is filled with unconsolidated glacial, glaciofluvial and likely glaciolacustrine deposits of fluviatile silt, sand, gravel and local volcanic ash.

The 2002 field examination confirmed that, indeed the Wellesley Lake area consists largely of wetlands and as such has a paucity of rock exposure and areas not covered by water, bogs or organic material.

The Property area contains abundant accessible sites that would be suitable for mining, camps, tailings storage areas, waste disposal areas and mineral processing plants that have no conflicting surface rights. If required, there are viable access routes for roads, power-lines and water pipelines to supply water from nearby lakes, rivers or creeks.

6.0 HISTORY

There have been regional exploration programs carried out in the area of the Wels Property mainly following up on aeromagnetic surveys but no claims or property work has been reported in the area of the Wels Property. No exploration work had been reported and there are no reported Yukon Minfile (2005) occurrences in the 2002 detailed mineral assessment study area. The regional mineral assessment panel evaluated the detailed study area in 2001 and concluded that the area lies within relative high to moderate regional mineral potential.

Regional geological mapping was carried out by the Geological Survey of Canada at a scale of 1:250 000. The geology is reported in GSC Paper 73-41 entitled "Reconnaissance Geology of Aishihik Lake, Snag and Part of the Stewart River Map-Areas, West-Central Yukon (115 H, 115 K-J and 115 N-O)".

The Geological Survey of Canada conducted Regional stream Sediment and Water Geochemical surveys in 1986 throughout the Region. (GSC, 1986).

Gordey and Makepeace (2001) produced a digital compilation of the geology of the Yukon that includes the Property and surrounding area.

Canil and Johnston (2003) interpreted the regional geology related to recent aeromagnetic surveys and reported their interpretation in a paper "Harzburgite Peak: A large mantle taconite massif in ophiolite from southwest Yukon". In: Yukon Exploration and Geology 2002, D.S. Emond and L.L. Lewis (eds.), Exploration and Geological Services Division, Yukon Region, Indian and Norther Affairs Canada.

The Yukon Geological Survey carried out a Detailed Mineral Assessment of the Wellesley Lake area in 2002. Field work was carried out in the area and reported in Stroshein and Hulstein, 2003: "Report on the Detailed Mineral Assessment of the Proposed Wellesley Lake Special Management Area, Yukon. Yukon Geological Survey, Open File 2006-11. The Author was a member of the assessment team that conducted geological mapping with rock, silt and soil sampling on June 14 and August 30, 2002.

The results of the Mineral Assessment indicated that the Wels claims are located within tracts of relative highest mineral potential. The tracts were assessed for potential of Volcanogenic Massive Sulfide (Besshi/Cyprus Type), Gabbroic Nickel-Copper, Gold Quartz vein, Podiform Chromite and Eptithermal Gold (high-sulfidation Type) deposits.

6.0 GEOLOGICAL SETTING

7.1 Regional Geology

The Wels Property lies about 95 kilometers north of the Denali Fault, a major transcurrent fault that bisects the southwestern corner of Yukon. Movement juxtaposes accreted geological terranes to the southwest against units of the accreted Yukon Tanana Terrane to the northeast.

The Wels Property (East and West Claims groups) is located within the Windy McKinleyTerrane of Western Yukon (Gordey and Makepeace, 2001) Figure 3. The Windy McKinley Terrane is defined as an assemblage of early Paleozoic – Cretaceous melange and gabbro with oceanic affinity (Monger, 1991). Canil and Johnston (2003) make a case for the possibility that these rocks, assigned to the Windy McKinley Terrane, may be Permian rocks thrust over Yukon Tannana Terrane, as origionally interpreted by Tempelman-Kluit (1976). The South Wels claim block is underlain by Upper Cretaceous Carmacks Group that is composed of mafic and lesser

felsic volcanic rocks. Canil and Johnston (2003) interpret the arcuate aeromagnetic high that trends through the Wels West and South properties as an ophiolite belt.

North of the Property area units of the Yukon Tannana Terrane include the Klondike sub-terrane composed of metamorphosed upper Paleozoic arc volcanic (Klondike Schist assemblage) and plutonic rocks.

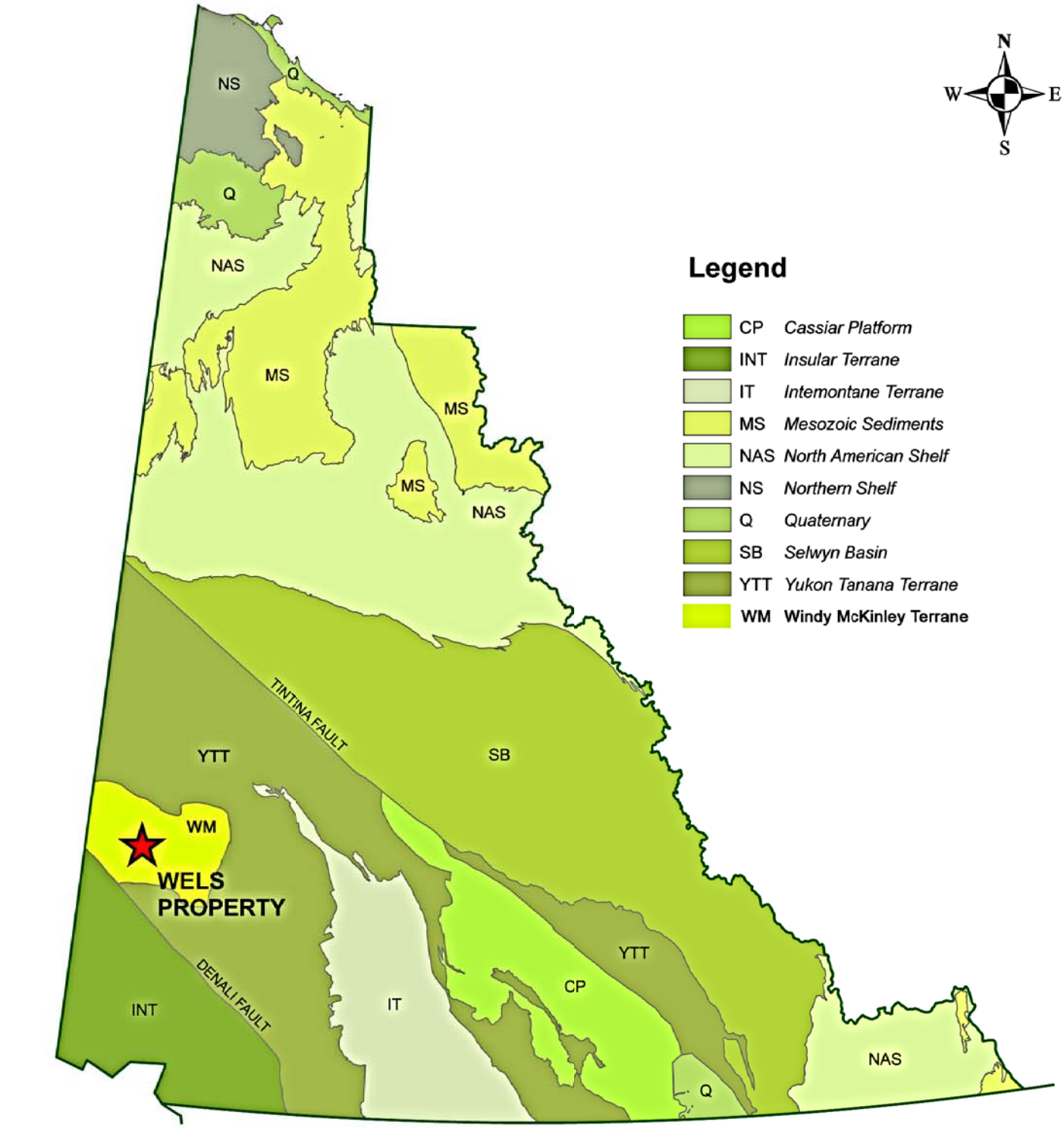
7.2 Property Geology

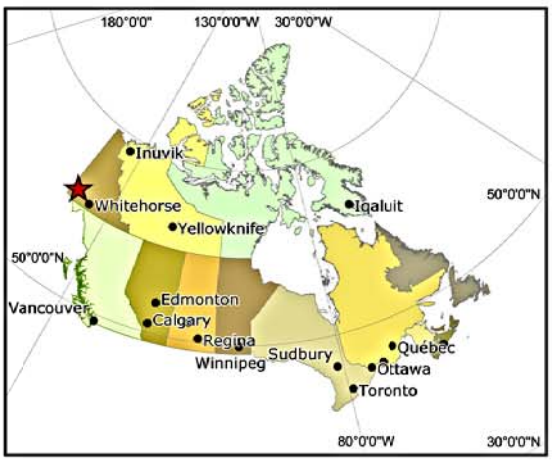
On the west Wels claim block exposures of Windy McKinley Terrane rocks out crop on the ridges. This oceanic assemblage consists of sheared and foliated greenstone and related volcanic rocks including minor cherty tuff (Gordey and Makepeace, 2001). On the north side of the lake the greenstone is composed of dark green, massive to thick bedded, metamorphosed basalt that is locally well veined with quartz-epidote stringers. Rare light grey rhyolite or strongly bleached and silicified andesite beds were observed in outcrop.

Metamorphosed sedimentary rocks including grey medium bedded, moderately well foliated quartz-sericite schist apparently underlay the basalt sequence. At the north end of the ridge dark grey and maroon, thinly laminated chert outcrops appear to be at the base the exposed sequence.

On the south side of Wellesley Lake (Wels South claim block) an east-west trending ridge is underlain by Upper Cretaceous Carmacks volcanics. This is described by Gordey and Makepeace (2001) as consisting of a volcanic succession dominated by basic volcanic strata including felsic volcanic rocks at the base of the succession and locally basal clastic strata. A traverse along this ridge in 2002 encountered rock types consist with the above description including greater than 10 meters high cliff exposures of a brown weathering lithic-basalt (olivine bearng basalt) conglomerate, with clasts up to 25 centimeters in diameter, and containing well rounded red jasper or chert pebbles. Other exposures consisted of fine grained dark green basalt, maroon weathering feldspar-hornblende phyric andestite-basalt(?) and, at the base of the ridge on the traverse, a green feldspar phyric andesite-basalt(?).

A short traverse on the northeast side of Wellesley Lake (Wels East claim block) also encountered brown weathering medium grained amygdaloidal olivine phyric medium brown-green fine grained Carmacks basalt. The basalts were generally massive to thick bedded with thinly banded to platy sections, representing possible volcanic flows.



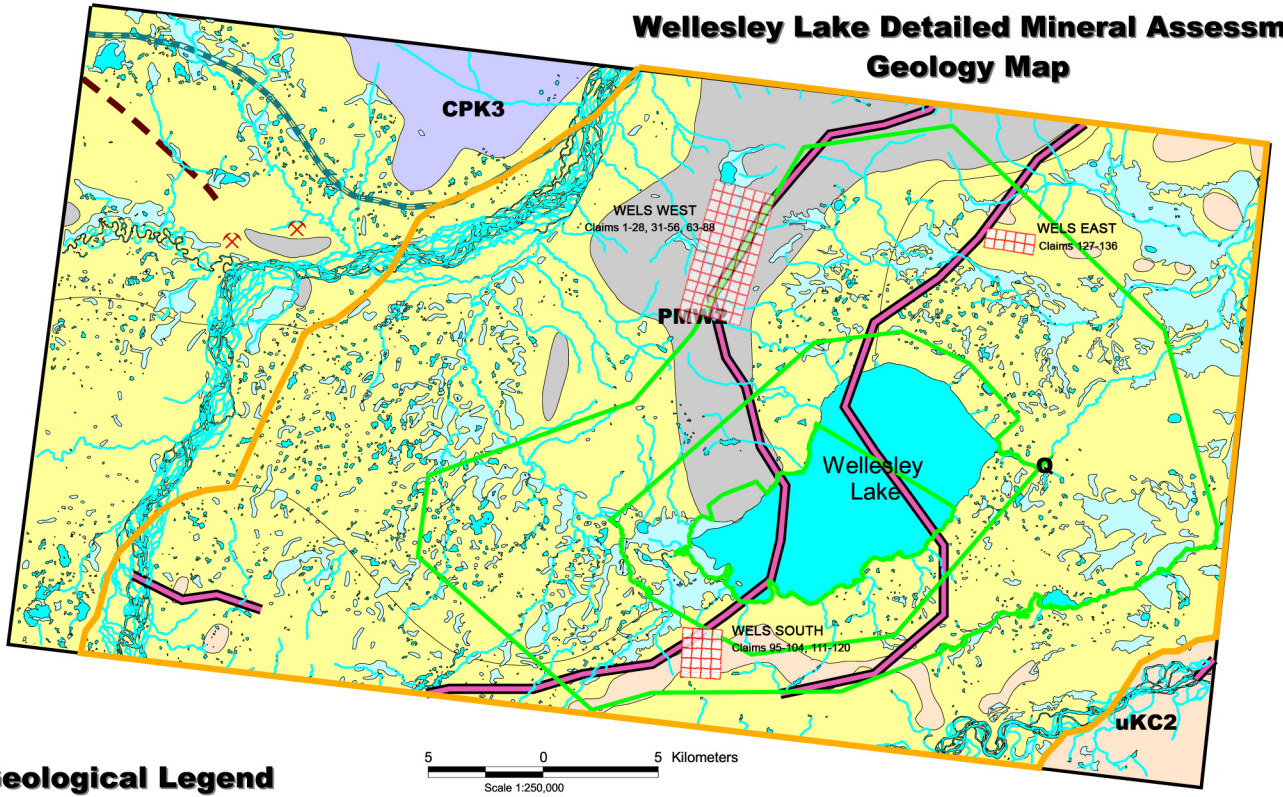


0 200 400

Kilometers

Gorilla Resources Corp.		
Protore Geological Services		
Title: Wels Property Tectonic Setting		
Scale: As Shown	Design: CO	Figure: 3
Date: June, 2011	Drawing: Terracad Geoscience Services Ltd.	Datum: NAD 83

Wellesley Lake Detailed Mineral Assessment
Geology Map



Geological Legend

Q Quaternary
unconsolidated glacial, glaciofluvial and glaciolacustrine deposits

uKC2 Upper Cretaceous - Carmacks Group
a volcanic succession dominated by basic volcanic strata including felsic volcanic rocks at the base of succession and locally basal clastic strata

PMW2 Devonian and Cretaceous
Windy Assemblage - oceanic assemblage of ultramafic rocks, greenstone, chert, carbonate, and metamorphosed equivalents

CPK3 Carboniferous and Permian
Klondike Schist- poorly understood assemblage of metamorphosed pelitic/volcanic rocks; silvery grey muscovite chlorite quartz phyllite

Arcview GIS Version 3.2a - RWH - March 2003

- Proposed Wellesly Lake Special Management Area (Sept 2002)
- Yukon Minfile Occurrence
- Fault, extrapolated, movement undefined
- Fault, extrapolated, thrust, upright
- Aeromagnetic Trends
- Wetlands
- Lakes
- 2002 Study Area
- Project Claims

Gorilla Resources Corp.

Protore Geological Services

Title: **Wels Property** Geology Map

Scale: As Shown	Design: CO	Figure: 4
Date: June, 2011	Drawing: Terracad Geoscience Services Ltd.	Datum: NAD 83

8.0 DEPOSIT TYPE

The primary commodity target is gold. Potential gold mineralization on the Wels Property may be related to two different deposit types.

Gold-Quartz veins and veinlets with minor sulphide minerals crosscut a wide variety of host rocks and are localized along major regional faults and related splays. The wall rock is typically altered to silica, pyrite and muscovite within a broader carbonate alteration halo. Gold-quartz veins are found within zones pf intense and pervaisive carbonate alteration along second order or later faults marginal to transcrustal breaks. Gold veins are more commonly economic where hosted by relatively large, competent units, such as intrusions or blocks of obducted oceanic crust. Individual deposits average 30 000 tonnes with grades of 16 grams per tonne gold and 2.5 grams per tonne silver. These types of deposits occur in Yukon at Caribou Creek, Venus and Skukum Creek. There has been minor production from the Venus mine in the past.

Epithermal Gold-Silver deposits of the High Sulphidation type are another potential exploration target at the Wels Property. In Yukon this type of deposit is associated with Cretaceous volcanic rocks in the Mount Nansen-Laforma area. Veins, vuggy breccias and sulphide replacements ranging from pods to massive lenses occur in volcanic sequences associated with high level hydrothermal systems marked by acid-leached, advanced argillic, siliceous alteration. The Cretaceous Carmacks Volcanic rocks are potential hosts for this type of deposit.

The mineral assessment panel consider the potential for the Wels Property area to host Besshi Massive Sulphide type deposits. These deposits typically comprise thin sheets of massive to well layered pyrrhotite, chalcopyrite, sphalerite, pyrite and minor galena within interlayered, terrigenous rocks and calcalkaline basaltic to andesitic tuffs and flows. Host rocks are clastic sedimentary and marine volcanic rocks; basaltic tuffs and flows, shale and siltstone, commonly calcareous; less commonly chert and Iron formations. There are possibly ultramafic rocks and metagabbro in the sequence. The Fyre Lake deposit of the Finlayson Lake District is the best example of this type of deposit in Yukon.

The mineral assessment panel also considered the potential for the Wels Property area to host Gabbroic Nickel and Podiform Chromite deposits. These deposit types are genetically related to ultramific rocks. In the region the Wellgreen deposit hosted nickel-copper and PGE mineralization near the base of a layered Triassic aged 600 meter thick mafic-ultramfic sill (Yukon Minfile 115G 024). Hudson-Yukon Mining Ltd. mined the deposit from May 1972 to July 1973 and processing ore to produce a copper-nickel concentrate (Yukon Minfile, 2005).

Although the Author makes general comparisons to the above-mentioned deposit types, the reader is cautioned that the author cannot verify that these deposits are directly comparable with the potential mineralization at the Wels Property.

9.0 MINERALIZATION

There are no known mineral occurrences on the Wels Property claim groups.

10.0 EXPLORATION

The only exploration carried out on the Wels Property was the Mineral Assessment conducted by the Yukon Geological Survey in 2002. Regional aeromagnetic, stream sediment geochemical and geological mapping surveys were carried out by the Geological Survey of Canada. The discussion in this section is extracted from the Mineral Assessment Report co-Authored by R. Stroshein the Author of this report.

A compilation of available geoscientific data was completed in April 2002. Lithostratigraphic mapping combined with rock sampling for whole rock and multi-element analysis was used to indicate potential for economic types and styles of mineralization primarily in the Windy Assemblage and Carmacks Volcanic rocks. Multi-element lithogeochemical and detailed soil and silt sampling was carried out from outcrops of all rock units, streams and across stratigraphic or structural zones in overburden covered areas.

Soils are generally poorly developed. The vegetative layer composed of relatively thick humus deposits cover the soils in the low-lying areas. Loess and frozen soils inhibit sampling at higher elevations especially early in the summer season. Local well developed soil horizons were encountered on the ridge reconnaissance soil sample line north of Wellesley Lake. South of Wellesley Lake soils were poorly developed and consisted largely of till material on the ridge underlain by Carmacks Group volcanics.

Figures 6 displays the gold geochemical results for the samples collected in the 2002 study.

Of the 32 soil samples collected within the proposed Wellesley Lake SMA study area, 23 were collected on a ridge just outside the NW boundary of the proposed SMA on the Wels West Claim block. Two of these sample sites yielded significant gold values, 33 ppb and 56.7 ppb, from a weathered brown chert and brown weathered intrusive respectively. A duplicate sample pair over the intrusive yielded up to 55 ppb Au, 210 ppm As, 12.5 ppm Sb and 78 ppm Ga.

Two other reconnaissance soil samples collected north of Wellesley Lake on the Wels East claim block over an area underlain by Carmacks Group volcanics yielded 12.6 and 15.4 ppb Au. Other elements of economic interest returned low values.

A total of 10 silt sediment samples were collected by YGS within the study area in 2002. Sample media was generally poor as most samples were collected below the break in slope and in wetland areas. The highest gold value, 237.5 ppb, from a good quality sample in the southwest side of Wellesley Lake was likely of glaciofluvial origin. No other elements of interest were anomalous in this sample.

A sample collected on the northwest side of the study area, yielded 12.4 ppb Au, 1.6 ppm Sb and 14.6 ppm As. This is below the ridge that had the anomalous (Au, As, Sb, Ga) soil samples. Although low they are significant values considering the poor quality of the sample and well above the values from the other nine samples.

Eight rock samples were collected in 2002 from the proposed Wellesley Lake SMA area. The samples consisted of quartz-epidote veining, siliceous rocks and one piece of mineralized float containing up to 1% disseminated pyrite and trace disseminated chalcopyrite. Analytical results for elements of economic interest were low for all samples.

The regional aeromagnetic survey was plotted and the results were processed to calculate and plot the residual magnetic anomaly of the total magnetic field. Figure 5 displays the total magnetic field plot of the aeromagnetic survey data relative to the Wels Property.

The Total Field magnetic anomaly has a high positive magnetic trend that crosses through the proposed Property area . A discontinous trend of magnetic highs trends easterly from the southwest corner of the area and changes to a northerly trend and crossing Wellesley Lake carries on north, ultimately to Harzburgite Peak. The magnetic trend correlates with outcrops of the mafic and ultramafic units of the Windy Assemblage. The source of the magnetic anomaly in the Harzburgite Peak area was postulated to be magnetite produced by serpentinization of the harzburgite (Canil and Johnston, 2003).

The Carmacks basalt, underlying large parts of the area, has a subdued magnetic positive response but not as high a response as the Windy Assemblage that it abuts. Magnetic susceptibility measurements collected from out cropping Carmacks basalt northeast and south of Wellesley Lake revealed widely variable magnetic susceptibility ranging from 0.5 to 22.7 SI units, often on the scale of the outcrop.

11.0 DRILLING

Gorilla Resources Ltd. has not carried out any type of drilling on the Wels Property and there has been no historic drilling on the Property.

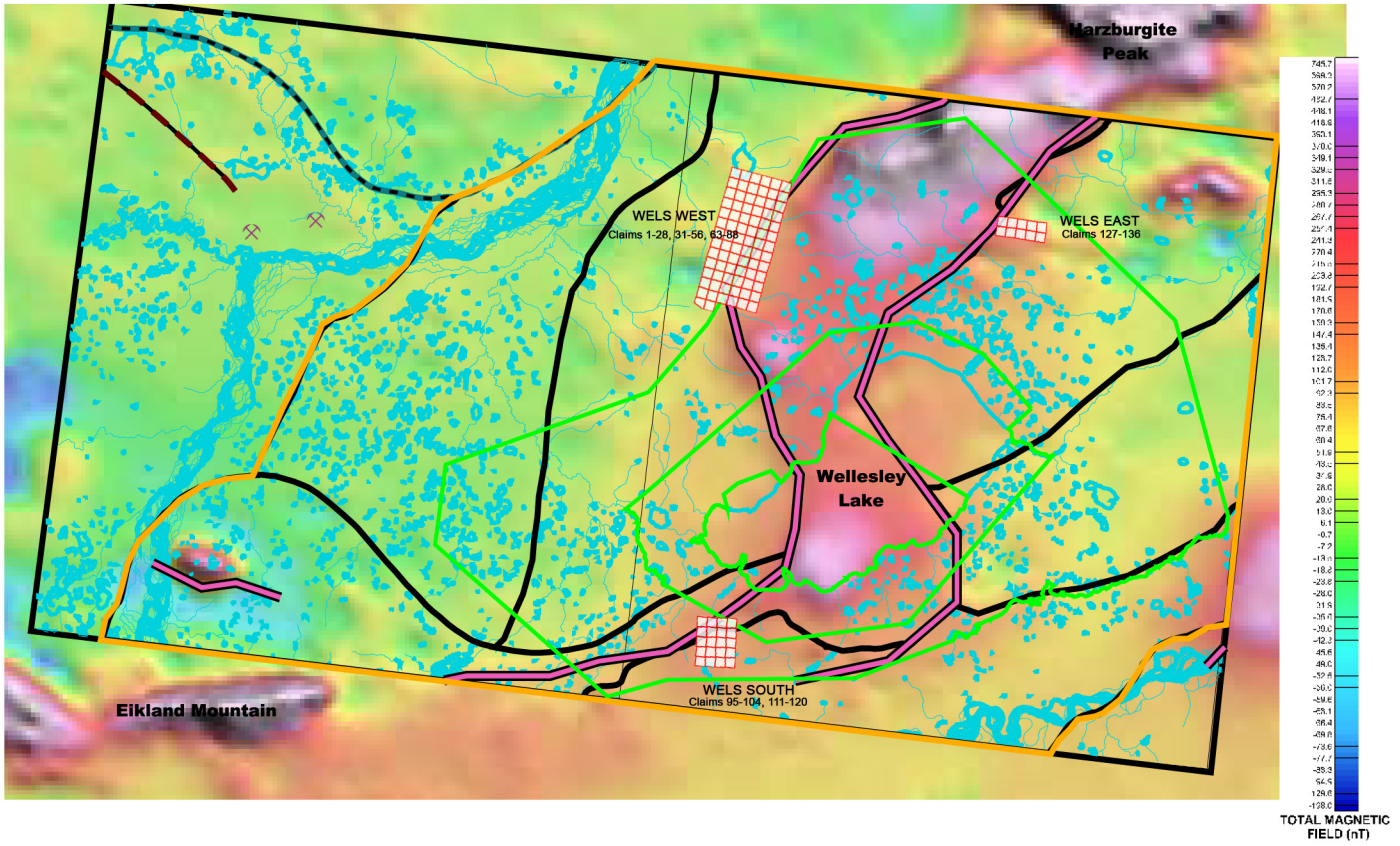
12.0 SAMPLING METHOD AND APPROACH

This section describes the sampling methods followed during the 2002 Mineral Assessment Project in the Wellesley Lake area.

All soil sample locations were recorded using hand-held GPS units. Sample sites are marked by flagging inscribed with the sample numbers and affixed to conveniently located trees or shrubs. Soil samples were collected from 5 to 30 centimeter deep holes dug by rock hammer. They were placed into labeled Kraft paper bags.

Grab (rock) samples were collected from selected mineralized exposures or mineralized float occurrences. Grab samples may not be indicative of average grades within a vein. They are mostly used to confirm the presence of gold, silver or other metals and to determine relative abundance of these metals relative to other metals and macroscopically visible minerals. Chip and grab sample sites on the property were marked with orange flagging tape labelled with the sample number. The location of each sample was determined using a handheld GPS unit.

The quality of stream sediment samples at lower elevation is poor due to organic material in the creek beds. Soil material is well developed on ridges and hill sides but is non existent in the lower marshy wetlands areas. Rock outcrops occur on ridge and hill tops and often cuts or draws on hill sides. Samples are easily collected and representative from the available outcrops.



Detailed Mineral Assessment Tract

Project Claims

2002 Study Area

Proposed Wellesly Lake Special Management Area (Sept 2002)

Yukon Minfile Occurrence

Fault, extrapolated, movement undefined

Fault, extrapolated, thrust, upright

Aeromagnetic Trends

5 0 5 10 Kilometers

Scale 1:250,000

Gorilla Resources Corp.

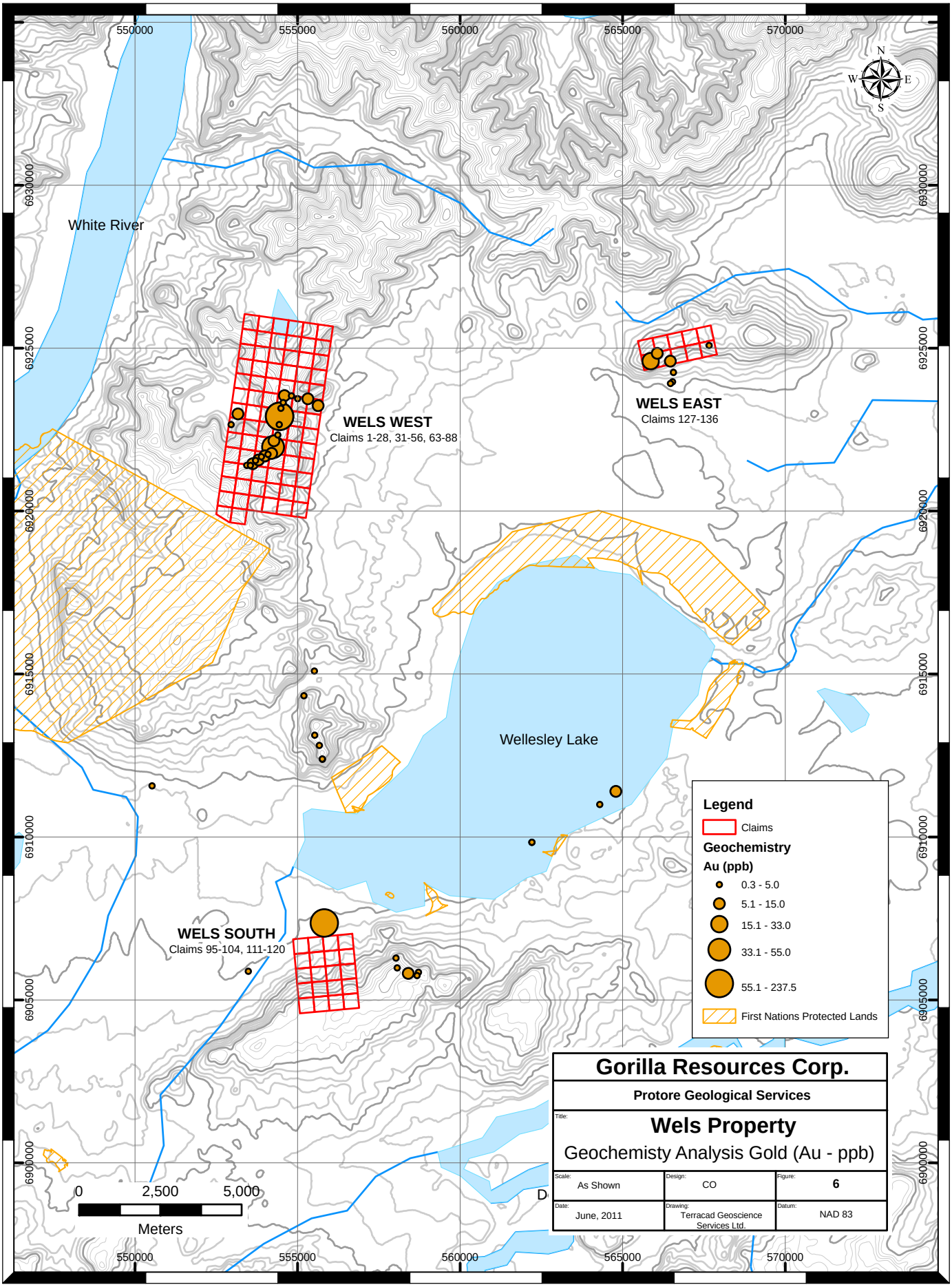
Protore Geological Services

Title:

Wels Property

GCS Aeromagnetics Residual Magnetics

Scale:	Design	Figure
As Shown	CO	5
Date:	Drawing	Datum
June, 2011	Terracad Geoscience Services Ltd.	NAD 83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N
W
E
S
White River
WELS WEST
Claims 1-28, 31-56, 63-88
WELS EAST
Claims 127-136
Wellesley Lake
WELS SOUTH
Claims 95-104, 111-120
Legend
Claims
Geochemistry
Au (ppb)
0.3 - 5.0
5.1 - 15.0
15.1 - 33.0
33.1 - 55.0
55.1 - 237.5
First Nations Protected Lands
0
2,500
5,000
Meters
Gorilla Resources Corp.
Protore Geological Services
Title:
Wels Property
Geochemisty Analysis Gold (Au - ppb)
Scale: As Shown
Design: CO
Figure: 6
Date: June, 2011
Drawing: Terracad Geoscience Services Ltd.
Datum: NAD 83

13.0 SAMPLE PREPARATION, ANALYSIS AND SECURITY

This section describes the sample handling procedures followed during the mineral assessment program by the Yukon Geological Survey, mineral assessment.

The samples collected in 2002 the Project were controlled by employees of the Yukon Geological Survey, mineral assessment geologists until deliver directly to the laboratory facilities. A total of eight rock, 32 soil and 10 stream sediment samples were collected in 2002.

All samples were delivered to Northern Analytical Laboratories in Whitehorse, Yukon where they were prepared and the pulp samples were shipped to Acme Analytical Laboratories Ltd. in Vancouver, B.C. for Inductively Coupled Plasma – Mass Spectrometry (ICP-MS) analysis. The Acme Analytical Laboratory at the time was accredited with an ISO 9002 Registration.

Soil and stream sediment samples were dried, screened to -180 microns, dissolved in aqua regia solution and then analyzed for 30 elements using the inductively coupled plasma with atomic emission spectroscopy technique (ICP-MS).

An additional 30 gram charge of all samples was analysed for gold by fire assay with AA finish at the Northern Analytical Laboratory in Whitehorse. Analyses were done using industry-standard fire assay and AA techniques.

Multi-element analyses for rock and chip samples were carried out at the Acme Analytical Laboratory in Vancouver. Each sample was dried, fine crushed to better than 70% passing -2mm and then a 250 g split was pulverized to better than 85% passing 75 micron. The fine fraction was then analyzed for 30 other elements using an aqua regia digestion and inductively coupled plasma-atomic emission spectroscopy analysis (ICP-MS).

It is the Author's opinion that the sample preparation, security and analytical procedures for work conducted on the Wels Property meet the standards as set out in National Instrument 43-101.

The Author's evaluation of sample handling, analysis and security is based on his involvement with the detailed Mineral Assessment Project of the Yukon Geological Survey.

14.0 DATA VERIFICATION

The Author was involved in the Mineral Assessment Program with the Yukon Geological Survey carrying out rock, soil and silt sediment sampling, geological mapping and co-authored the final report on the Project. The Author was involved in the verification of the data at that time. The Author can verify, to the extent that the Property is at an early stage of exploration that the data is a reliable indicator of the presence of mineralization.

The procedures used included insertion of standards and blanks into the sample stream and rigorous cross checking of data entry.

15.0 ADJACENT PROPERTIES

There are no adjacent properties to the Wels Property. Other properties in the region have only been recently staked and there is no recorded work on these properties.

16.0 MINERAL PROCESSING AND METALLURGICAL TESTING

No mineral processing or metallurgical testing has been done on samples from the Property.

17.0 MINERAL RESOURCE AND MINERAL RESERVE ESTIMATES

No mineral resource or mineral reserve estimates have been made for the Wels Property.

18. OTHER INFORMATION AND RELEVANT DATA

The proposed Wellesley Lake Special Management Area (SMA) had been identified as a Habitat Protection Area (HPA) in the Memorandum of Understanding (MOU) with the WRFN. The MOU was signed on March 31, 2002 and the Proposed SMA is included as part of Chapter 10 of the Final Agreement (FA). The HPA designation in the MOU did not require interim protection and subsequently the SMA and HPA designations have not been created. The Wels Property is not affected by the MOU according to the claim map provided by the Whitehorse District Mining Recorder.

19.0 INTERPRETATIONS AND CONCLUSIONS

Anomalous gold, silver and antimony results in soil and stream sediment geochemistry samples collected in 2002 indicate the potential for gold-quartz vein and epithermal gold-silver type deposits to be hosted on the Wels Property. The geological setting is permissive for these type deposits as well as Besshi massive sulphide deposition.

Systematic sampling and mapping is required to determine the potential source of the anomalous samples. Alteration and structurally controlled fault zones are important features to look for during mapping and prospecting. There have been no second order fault structures interpreted in the reconnaissance geological mapping but these programs have been hindered by the lack of exposure and local access on the Property. Ground investigations have determined that outcrops are available once on the ground.

20.0 RECOMMENDATIONS

Exploration is recommended on the Wels Property. A exploration program has been designed to follow up on anomalous samples collected by the YGS Mineral Assessment program in 2002. The recommended program includes systematic soil sampling in conjunction with stream sediment and rock sampling on the claim groups. The sampling programs include grid soil sampling on the claim blocks along with reconnaissance geological mapping and prospecting.

The early stage reconnaissance program is budgeted at $ 75 000. The following is the estimated costs of the proposed program:

Labour	$ 16 000.
Camp and support	5 000.
Soil geochemical assays (750 samples)	20 000.
Rock and stream sediment assays (50 samples)	2 000.
Rental and Field supplies	3 000.
Helicopter (20 hours)	24 000.
Compilation and Report preparation	5 000.
Total	**$ 75 000.**

21.0 REFERENCES

Canil, D. and Johnston, S.T., 2003. A large mantle taconite massif in ophiolite from Southwest Yukon. In: Yukon Exploration and Geology 2002, D.S. Emond and L.L. Lewis (eds), Exploration and Geological Services Division, Yukon Region, Indian and Northern Affairs Canada, p. 77-84.

Geological Survey of Canada, 1986. Regional Stream Sediment and Water Geochemical Reconnaissance data, Western Yukon (115J and 115 K) Geological Survey of Canada, Open File 1363.

Gordey, S.P. and Makepeace, A.J. (compilers), 2001. Bedrock geology, Yukon Territory. Geological Survey of Canada, Open File 3754 and Exploration and Geological Services Division, Yukon Region, Indian and Northern Affairs Canada, Open File 200-1, 1:1 000 000.

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Monger, J.W.H., 1991. Upper Jurassic Devonian to Middle Jurassic assemblages – Part B. Cordilleran Terranes. In: Geology of North America, H Gabrielse and C.J. Yorath (eds.), Geological Society of America Denver, Colorado, p. 281-327.

Stroshein, R.W. and Hulstein, R.W., 2003. Report on the Detailed Mineral Assessment of the Proposed Wellesley Lake Speical Management Area. Yukon Geological Survey Open File 2006-10.

Tempelman-Kluit, D.J., 1974. Reconnaissance Geology of Aishihik Lake, Snag and part of Steward River map areas, west central Yukon. Geological Survey of Canada, Paper 73-41, 93p.

22.0 DATE AND SIGNATURE PAGE

This Report titled “Technical Report using British Columbia Securities Commission National Instrument 43-101 Guidelines to describe the Geology, Geochemistry and Geophysics of the Wels Property, Yukon, Canada” and dated July 5, 2011 was prepared and signed by the following Author:

Robert Stroshein

_____

Robert Stroshein, P.Eng.
Dated: July 5, 2011
Whitehorse, Yukon

CERTIFICATE OF AUTHOR

I, Robert W. Stroshein, P. Eng. do hereby certify that:

1) I am currently a self-employed Professional Engineer, with an office at
106 – #3 Glacier Lane
P.O. Box 10559 Station Main
Whitehorse, Yukon, Canada, Y1A 7A1

2) I graduated with a BSc. Degree in Geological Engineering from the University of Saskatchewan at Saskatoon, SK in 1973

3) I am a member of the Association of Professional Engineers of Yukon Territory (Registered Professional Engineer, No. 1165).

4) I have worked as an Exploration Geologist for a total of thirty-seven years since graduation from university. I have been employed on base metal and gold projects in Yukon.

5) On June 14 and August 30, 2002, I visited the Wels Property to conduct geological mapping and geochemical sampling. I am familiar with the local geology and terrain on the Property.

6) I have read the definition of "qualified person" set out in the National Instrument 43-101 ("NI 43-101") and certify that by reason of my education, affiliation with a professional association (as defined in NI 43-101) and past relevant work experience, I fulfill the requirements to be a "qualified person" for the purposes of NI 43-101.

7) I am the Author of the technical report titled "Geology, Geochemistry and Geophysics Report on the Wels Property, Yukon, Canada" (the "Technical Report") dated July 5, 2011. I am responsible for all items in this report including the conclusions and I have made the recommendations.

8) I am independent of Gorilla Resources Corp. as defined by Section 1.5 of NI 43-101.

9) I am familiar with the local geology and terrain on the property as I have visited the site on two separate occasions and have worked in the region on other projects.

10) I have read National Instrument 43-101 and Form 43-101F, and the Technical Report has been prepared in compliance with that instrument and form.

11) As of July 5, 2011, to the best of the my knowledge, information and belief, the Technical Report contains all scientific and technical information that is required to be disclosed to make the Technical Report not misleading.

Dated at Whitehorse, Yukon this 5^{tth}day of July, 2011.

Robert W. Stroshein
Robert W. Stroshein, P.Eng.

SCHEDULE H

NU2U RESOURCES CORP.

PRO-FORMA BALANCE SHEET

July 31, 2011

(Unaudited – Prepared by Management)

NU2U RESOURCES CORP.

PRO-FORMA BALANCE SHEET

JULY 31, 2011

(Unaudited – Prepared by Management)

	NU2U Resources Corp. $	Pro-Forma Adjustments (Note 2) $		NU2U Resources Corp. Pro-Forma $
Assets				
Current				
Cash	1	10,000	(a)	5,000
		(5,000)	(b)	
		(1)	(c)	
	1	4,999		5,000
Investment in Katabatic Power Corp.	-	1	(a)	1
	1	5,000		5,001
Liabilities				
Current				
Payables and accruals	-			-
Shareholders' Equity				
Share capital	1	10,001	(a)	5,001
		(5,000)	(b)	
		(1)	(c)	
Deficit	-			-
	1	5,000		5,001
	1	5,000		5,001

NU2U RESOURCES CORP.

NOTES TO THE PRO-FORMA BALANCE SHEET

(Unaudited – Prepared by Management)

July 31, 2011

Note 1 Basis of Presentation

This unaudited pro-forma balance sheet has been compiled for the purposes of inclusion in the Management Information Circular of Orca Wind Power Corp. ("OWP") dated August 24, 2011, in connection with the reorganization of OWP's investment in Katabatic Power Corp. ("Katabatic"), a private wind energy developer, to a separate corporate entity by a Plan of Arrangement (the "Arrangement"). NU2U Resources Corp. ("NU2U" or the "Company") has been incorporated under the *Business Corporations Act* (British Columbia) with one common share issued to its initial and sole shareholder, OWP. Under the terms of the Arrangement, NU2U will own substantially all of OWP's interest in Katabatic. As consideration for this investment, NU2U will be expected to issue 23,849,615 common shares (equal to the same number of OWP shares expected to be outstanding as of the Share Distribution Record Date) to OWP, which will then be distributed to the current shareholders of OWP pro-rata based on their relative shareholdings of OWP.

The pro-forma balance sheet has been prepared as if the Arrangement had occurred on July 31, 2011 and that the adjustments disclosed in Note 2 had occurred on the same date. In the opinion of management, the pro-forma balance sheet includes all the adjustments necessary for fair presentation in accordance with Canadian generally accepted accounting principles, inclusive of the effect of the assumptions disclosed in Note 3. A pro-forma presentation of operations for the period ending July 31, 2011 is not considered practicable in this circumstance nor would it provide any meaningful information to a financial statement reader.

This pro-forma balance sheet is not necessarily reflective of the financial position that would have resulted if the events reflected herein under the Arrangement had actually occurred on July 31, 2011, but rather expresses the pro-forma results of specific transactions currently proposed. Further, this pro-forma balance sheet is not necessarily indicative of the financial position that may be attained in the future.

Note 2 Pro-forma Adjustments

The pro-forma balance sheet gives effect to the following transactions as if they had occurred at July 31, 2011:

(a) OWP sells certain assets, described further in Note 3, to NU2U and takes back as consideration 23,849,615 NU2U Shares of NU2U multiplied by the Conversion Factor (the "Distributed NU2U Shares").

(b) Total costs to complete the Arrangement are estimated at $10,000 and $5,000 is to be borne by NU2U and is recorded as share issue costs.

(c) The Company will redeem the incorporator share of one share.

NU2U RESOURCES CORP.

NOTES TO THE PRO-FORMA BALANCE SHEET

(Unaudited – Prepared by Management)

July 31, 2011

Note 3 Pro-forma Assumptions

Pursuant to the Arrangement, the Assets to be transferred to NU2U, based on their carrying values in the financial statements of OWP at July 31, 2011, are as follows:

Assets:

Cash	$ 10,000
Investment in Katabatic Power Corp.	1
	$ 10,001

The Arrangement envisions the transfer of these Assets from their ownership by OWP to ownership by OWP's wholly-owned subsidiary NU2U and the immediate distribution of a controlling interest in NU2U Shares to the current shareholders of OWP. The shareholders of OWP at the time of the Arrangement will continue to collectively own these assets, albeit through an altered corporate structure. Consequently, given that there will be no substantive change in the beneficial ownership of these assets at the time that they are vended to NU2U, the transfer must be recorded under Canadian generally accepted accounting principles using the historical carrying values of the assets in the accounts of OWP.

NU2U will assume OWP's interest in Katabatic, being 9,652,337 shares representing a 48% interest.

Further, the pro-forma balance sheet reflects the assumption that NU2U will acquire a tax basis in its investment equal to the carrying amount for accounting purposes, such that no liability exists for future income taxes.

Note 3 Share Capital

	Shares	$
Issued at incorporation	1	1
Redemption of incorporator share	(1)	(1)
Issued on acquisition of investment in Katabatic, net of $5,000 share issue costs	23,849,615	5,001
Pro-forma issued and outstanding	23,849,615	5,001

Note 4 Investment Commitments

OWP Options and OWP Warrants outstanding at the Effective Date of the Arrangement will entitle the holder to acquire OWP Shares and NU2U Shares based on the Conversion Factor, being the number arrived at by dividing the number of issued OWP Shares as of the close of business on the Share Distribution Record Date by 23,849,615. Upon exercise of OWP Options or OWP Warrants, OWP will be required to remit to NU2U a portion of the funds received by OWP in accordance with the formula set out in the Arrangement Agreement.

SCHEDULE I

MANAGEMENT DISCUSSION AND ANALYSIS OF OWP

[FOLLOWS]

ORCA WIND POWER CORP.

Vancouver, BC

MANAGEMENT DISCUSSION AND ANALYSIS

From Incorporation Date on November 2, 2010 to April 30, 2011

As at August 19, 2011

ORCA WIND POWER CORP.

FROM INCORPORATION DATE ON NOVEMBER 2, 2010 TO APRIL 30, 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.

Basis of Discussion & Analysis

This initial management discussion and analysis ("Initial MD&A") is dated as of August 19, 2011 and should be read in conjunction with the unaudited interim financial statements of the Company for the period from date of incorporation on November 2, 2010 to April 30, 2011 ("Initial Interim Financial Statements").

Our discussion in this Initial MD&A is based on the Initial Interim Financial Statements. The Initial Interim Financial Statements are prepared in accordance with Canadian generally accepted accounting principles ("GAAP") for interim financial statements and accordingly, certain information and note disclosures normally included in the annual financial statements are omitted. Unless expressly stated otherwise, all financial information is presented in Canadian dollars.

All statements other than statements of historical fact in this Initial 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 impairment of long-lived assets and valuation allowance on 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 due from shareholder as loans and receivables. Payables and accruals are classified 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.

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount and the fair value less selling costs.

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 will be 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.

Pursuant to the Arrangement Orca will transfer to OWP $15,000 in cash and all of Orca's interest in and to the Wind Assets in exchange for 17,849,615 OWP shares, which shares will be distributed to the Orca shareholders who held Orca shares as at December 29, 2010.

The Company entered into a debt settlement agreement dated July 15, 2011 in settlement of $6,000 owed for the provision of management services during the period.

On August 3, 2011 the Company entered into a letter of intent ("LOI") with Gorilla Resources Corp. ("GRR"), and the shareholders of GRR, owners of 100% of the issued and outstanding capital stock of GRR, with respect to a proposed transaction in which OWP and GRR 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 GRR 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 GRR will receive one share of AMALCO for every one (1) share of GRR.

On August 10, 2011 the Company completed all outstanding obligations under the Arrangement Agreement and Arrangement between the Company, 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, the Issuer became a reporting issuer in the jurisdictions of British Columbia and Alberta.

Also on August 10, 2011 the Company issued 6,000,000 common shares pursuant to the debt settlement agreement dated July 15, 2011.

RESULTS OF OPERATIONS AND SUMMARY OF QUARTERLY RESULTS

	Three Months Ended April 30, 2011 $	From date of incorporation on November 2, 2010 to April 30, 2011 $
Net loss and comprehensive loss	-	-

For the period from date of incorporation on November 2, 2010 to April 30, 2011, other than issuance of one incorporation share, no other transactions were recorded.

LIQUIDITY AND CAPITAL RESOURCES

Financial Position

As at	April 30, 2011 $
Due from shareholder	1
Share capital	1
Cash dividends declared per share	-

Changes in Cash Position

Cash flows:	From date of incorporation on November 2, 2010 to April 30, 2011 $
From operating activities	-
From financing activities	-
From investing activities	-
Change in cash	-

Financial Instruments

The fair value of the Company's receivables and payables and accruals approximates their carrying value due to the short-term nature of the instruments. The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk - credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligations. The Company is due $1 from its parent, Orca Power Corp., in connection with the one common share issued upon incorporation. Management is of the view that this amount is fully collectible.

Liquidity risk - the Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at April 30, 2011, the Company had a $nil cash balance and $nil current liabilities to settle. Management plans to raise funds to meet its future liabilities as they become due.

Market risk - market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and equity prices.

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

(b) Foreign currency risk - the Company currently believes it has no significant foreign exchange risk.

(c) 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.

Share Capital

The total number of common shares issued and outstanding as at April 30, 2011 was 1 and as at the date of this report was 23,849,615. On August 10, 2011 the Company issued 6,000,000 shares pursuant to the debt settlement and 17,849,615 common shares to Orca shareholders pursuant to the Arrangement.

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 TRANSACTION

All transactions with related parties, other than the Arrangement, have occurred in the normal course of operations and are measured at their fair value as determined by management. Unless otherwise indicated, the period-end balances are unsecured and non-interest bearing and have arisen from the provision of services and fees described.

The Arrangement provides for the transfer of Orca's interest in and to the Wind Assets to the Company, as a wholly-owned subsidiary, and the immediate distribution of a controlling interest in the common shares of the Company to the Orca shareholders. The Orca shareholders will continue to collectively own the Wind Assets, albeit through an altered corporate structure. Consequently, given that there will be no substantive change in the beneficial ownership of the Wind Assets at the time they were assigned to the Company, the transfer will be recorded under Canadian generally accepted accounting principles using the 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.

SCHEDULE J

UNAUDITED INTERIM FINANCIAL STATEMENTS OF OWP AS AT APRIL 30, 2011

[FOLLOWS]

ORCA WIND POWER CORP.

Vancouver, BC

INTERIM FINANCIAL STATEMENTS

April 30, 2011

(Unaudited – Prepared by Management)

ORCA WIND POWER CORP.

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited interim financial statements of the Company have been prepared by and are the responsibility of the Company's management. The Company's independent auditor has not performed a review of these financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditor.

"*Thomas Bell*"
President, Chief Executive Officer and Chief Financial Officer

"*Patrick Lavin*"
Director

August 19, 2011

ORCA WIND POWER CORP.

INTERIM BALANCE SHEET

(Unaudited – Prepared by Management)

	April 30, 2011 $
Assets	
Current	
Due from shareholder	1
	1
Liabilities	
Current	
Payables and accruals	-
Shareholders' equity	
Share capital (Note 3)	1
Deficit	-
	1
	1

Nature and continuance of operations (Note 1)

Commitment (Note 5)

Subsequent events (Note 8)

Approved by Directors:

"Thomas Bell" *"Patrick Lavin"*

The accompanying notes are an integral part of these financial statements.

ORCA WIND POWER CORP.

INTERIM STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS

(Unaudited – Prepared by Management)

	Three months ended April 30, 2011 $	From Incorporation on November 2, 2010 to April 30, 2011 $
Net loss and comprehensive loss	-	-
Basic and diluted loss per common share	-	-
Weighted average number of common shares	1	1

The accompanying notes are an integral part of these financial statements.

ORCA WIND POWER CORP.

INTERIM STATEMENT OF SHAREHOLDERS' EQUITY

(Unaudited – Prepared by Management)

	Common Shares		Contributed	Accumulated	Shareholders'
	Number	Amount	Surplus	Deficit	Equity
		$	$	$	$
Balances, November 2, 2010	-	-	-	-	-
Issued on incorporation	1	1	-	-	1
Net loss	-	-	-	-	-
Balances, April 30, 2011	1	1	-	-	1

The accompanying notes are an integral part of these financial statements.

ORCA WIND POWER CORP.

INTERIM STATEMENT OF CASH FLOWS

(Unaudited – Prepared by Management)

	Three months ended April 30, 2011 $	From Incorporation date on November 2, 2010 to April 30, 2011 $
Cash flows from operating activities	-	-
Cash flows from financing activities	-	-
Cash flows from investing activities	-	-
Change in cash	-	-
Cash, beginning	-	-
Cash, ending	-	-
Supplementary cash flow information		
Interest received	-	-
Interest paid	-	-
Income taxes	-	-
Non-cash financing activity		
Incorporation share issued	1	1

The accompanying notes are an integral part of these financial statements.

Note 1 Nature and Continuance of Operations

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.

Pursuant to the Arrangement Orca will transfer to OWP $15,000 in cash and all of Orca's interest in and to the Wind Assets in exchange for 17,849,615 OWP shares, which shares will be distributed to the Orca shareholders who held Orca shares as at December 29, 2010.

OWP is a start-up wind power development company whose principal business following the Arrangement will be 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.

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles on a going concern basis which presumes the realization of assets and settlement of liabilities in the normal course of operations in the foreseeable future. The Company has yet to commence operations. The ability of the Company to continue as a going concern is dependent upon a number of factors including obtaining additional financing as required and seeking profitable operations.

Note 2 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 impairment of long-lived assets and valuation allowance on income tax assets.

Note 2 Significant Accounting Policies (continued)

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 due from shareholder as loans and receivables. Payables and accruals are classified 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.

Goodwill and intangible assets

The Accounting Standards Board (“AcSB”) issued CICA Handbook Section 3064, which replaces Section 3062, ”Goodwill and Other Intangible Assets”, and Section 3450, “Research and Development Costs”. This new section establishes standards for the recognition, measurement, presentation and disclosure of goodwill subsequent to its initial recognition and of intangible assets. Standards concerning goodwill remain unchanged from the standards included in the previous Section 3062.

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.

Note 2 Significant Accounting Policies (continued)

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.

Note 3 Share Capital

Authorized

Unlimited number of common shares without par value

Common shares

The total number of common shares issued and outstanding as of April 30, 2011 is 1.

Note 4 Related Party Transactions

All transactions with related parties, other than the Arrangement, have occurred in the normal course of operations and are measured at their fair value as determined by management. Unless otherwise indicated, the period-end balances are unsecured and non-interest bearing and have arisen from the provision of services and fees described.

Note 4 Related Party Transactions (continued)

The Arrangement provides for the transfer of Orca's interest in and to the Wind Assets to the Company, as a wholly-owned subsidiary, and the immediate distribution of a controlling interest in the common shares of the Company to the Orca shareholders. The Orca shareholders will continue to collectively own the Wind Assets, albeit through an altered corporate structure. Consequently, given that there will be no substantive change in the beneficial ownership of the Wind Assets at the time they were assigned to the Company, the transfer will be recorded under Canadian generally accepted accounting principles using the historical carrying values in the account of Orca which had been written down to $1.

Note 5 Commitment

On November 15, 2010, Orca entered into an 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").

Pursuant to the Arrangement Agreement Orca will transfer to OWP $15,000 in cash and all of Orca's interest in and to the Wind Assets in exchange for 17,849,615 OWP shares, which shares will be distributed to the Orca shareholders who held Orca shares as at December 29, 2010. As part of the Arrangement Agreement, all stock options issued by Orca and outstanding as at the effective date ("Orca Share Commitments") would entitle the option holder to receive one common share of Orca and one common share of the Company upon exercise. In consideration, the Company would be entitled to receive a percentage of the proceeds equal to the fair market value of the assets transferred to the Company divided by the fair market value of all assets of Orca immediately prior to completion of the Arrangement. In July 2011, Orca cancelled all outstanding stock options. As a result, the Orca Share Commitments have no effect.

On August 10, 2011, the Company issued 17,849,615 common shares and effectively completed all outstanding obligations under the Arrangement (Note 8).

Note 6 Capital Management

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support future business opportunities. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business. In the management of capital, the Company includes cash balances and components of shareholders' equity. At April 30, 2011, there were no cash balances.

In order to carry out future projects and pay for administrative costs, the Company will raise additional funds as needed. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

The Company is not subject to externally imposed capital requirements.

Note 7 Financial Instruments

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

Credit risk:

Credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligations. The Company is due $1 from its parent, Orca Power Corp., in connection with the one common share issued upon incorporation. Management is of the view that this amount is fully collectible.

Liquidity risk:

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at April 30, 2011, the Company had a $nil cash balance and $nil current liabilities to settle. Management plans to raise funds to meet its future liabilities as they become due.

Market risk:

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and equity prices.

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

(b) Foreign currency risk - the Company currently believes it has no significant foreign exchange risk.

(c) 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.

Note 8 Subsequent Events

The Company entered into a debt settlement agreement dated July 15, 2011 in settlement of $6,000 owed for the provision of management services during the period.

Note 8 Subsequent Events (continued)

On August 3, 2011 the Company entered into a letter of intent ("LOI") with Gorilla Resources Corp. ("GRR"), and the shareholders of GRR, owners of 100% of the issued and outstanding capital stock of GRR, with respect to a proposed transaction in which OWP and GRR 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 GRR 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 GRR will receive one share of AMALCO for every one (1) share of GRR.

On August 10, 2011 the Company completed all outstanding obligations under the Arrangement Agreement between the Company, 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, the Issuer became a reporting issuer in the jurisdictions of British Columbia and Alberta.

On August 10, 2011 the Company issued 6,000,000 common shares pursuant to the debt settlement agreement dated July 15, 2011.