

FORM 51-102F3
Material Change Report

Item 1: Name and Address of Reporting Company

NU2U Resources Corp. (the “Issuer”)
#1201 – 700 West Pender St.
Vancouver, B.C. V6C 1G8

Item 2: Date of Material Change

October 13, 2011

Item 3: News Release

A news release was filed on SEDAR (www.sedar.com). It is attached as Schedule “A” hereto.

Item 4: Summary of Material Change

The Issuer completed a statutory arrangement and plan of arrangement with Orca Wind Power Corp.

Item 5: Full Description of Material Change

Summary of the Arrangement and Corporate Information

The Arrangement was undertaken by OWP and its subsidiary, the Issuer, to allow OWP to focus on its amalgamation with Gorilla Resources Corp. and exploration business and the subsidiary to focus its business interests in the area of wind power.

Pursuant to the Arrangement, the Issuer issued 23,849,615 shares of its common stock on October 13, 2011 on a one-to-one basis to the OWP’s shareholders of record as at September 29, 2011 in consideration for the transfer of certain investments in Katabatic Power Corp. The shares shall be deemed to be issued at an aggregate fair market value of \$10,001, being a price of \$0.0004 per share.

Following the issuance of the Arrangement Shares, the Issuer became a reporting issuer in the jurisdictions of Alberta and British Columbia. Its principle regulator is the British Columbia Securities Commission. The Issuer’s CUSIP is 670696103. The Issuer was incorporated on August 19, 2011 and has set its fiscal year end as June 30.

Full details of the plan of arrangement can be found in the information circular of the Issuer dated August 24, 2011 available under the Issuer’s profile on www.sedar.com

The Issuer’s officers are Thomas Bell who holds the offices of President and Chief Executive Officer and Patrick Lavin who holds the office of Chief Financial Officer. The directors of the Issuer are Thomas Bell, Patrick Lavin and Donald Gordon.

Change in Corporate Structure

Pursuant to section 4.9 of National Instrument 51-102, please be advised of the following additional information:

The names of each party, if any, that ceased to be a reporting issuer subsequent to the Transaction and of each continuing entity:

No party ceased to be a reporting issuer. The Issuer became a reporting issuer.

The Names of Each Continuing Entity

NU2U Resources Corp.

The date of the Reporting Issuer's first financial year end subsequent to the Transaction:

The Issuer, incorporated on August 19, 2011, has set its fiscal year end as June 30, 2012.

The periods, including comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer's first financial year subsequent to the Transaction:

Financial Statement Period	Filing Due Date	Comparatives
Q1 interim financial statements as of September 30, 2011	November 29, 2011	None
Q2 interim financial statements as of December 31, 2011	February 29, 2012	None
Q3 interim financial statements as of March 31, 2012	May 30, 2012	None
Annual financial statements year ended June 30, 2012	October 28, 2012	None

Documents Filed under National Instrument 51-102 ("NI 51-102") describing the Transaction and Filing Location of Same:

Documents	Location of Filing
News release dated October 26, 2011 (attached as Schedule A)	SEDAR profile of the Issuer, NU2U Resources Corp.
News release dated October 1, 2011	SEDAR Profile of Orca Wind Power Corp.
Information Circular of Orca Wind Power Corp. dated	SEDAR profiles of the Issuer, Gorilla Resources Corp. and Orca Wind Power

August 24, 2011	Corp.
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Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

For further information, please contact:

Thomas Bell

President and CEO

Tel: 604.658.2041

Item 9: Date of Report

October 26, 2011

Schedule A

News Release

**NU2U RESOURCES CORP. COMPLETES
THE PLAN OF ARRANGEMENT WITH ORCA WIND POWER CORP.**

Vancouver, BC, October 26, 2011 - NU2U Resources Corp. (“NU2U”) is pleased to announce it has completed its plan of arrangement with Orca Wind Power Corp. (“OWP”). NU2U issued 23,849,615 shares of its common stock on October 13, 2011 on a one-to-one basis to the OWP shareholders of record as at September 29, 2011 in consideration for the transfer of certain investments in Katabatic Power Corp. The shares shall be deemed to be issued at an aggregate fair market value of \$10,001, being a price of \$0.0004 per share. Full details of the plan of arrangement can be found in the information circular of OWP dated August 24, 2011 available on www.sedar.com.

As a result of completing the arrangement, NU2U as of October 13, 2011 is a reporting issuer in British Columbia and Alberta, with its principal regulator being the British Columbia Securities Commission. The CUSIP of NU2U is 670696103.

ON BEHALF OF THE BOARD

“Thomas Bell”

President

For further information please contact:

Thomas Bell
President
Orca Wind Power Corp.
1201-700 West Pender St
Vancouver, B.C.
V6C 1G8
Tel: (604) 658-2041