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A CHAN AND COMPANY LLP
CHARTERED ACCOUNTANTS

October 24, 2013

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

Alberta Securities Commission
4th Floor, 300 – 5th Avenue SW
Calgary, Alberta T2P 3C4

Re: Gorilla Minerals Corp. (the “Company”) – Change of Auditor

Dear Sirs/Mesdames:

Please be advised that, in connection with National Instrument 51-102, we hereby notify you that we have read the Company’s Notice of Change of Auditor dated October 24, 2013 (the “Notice”) and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter, and a letter from the successor auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company in connection with the Company's next annual general meeting, at which meeting action will be taken concerning the appointment of auditors.

Yours very truly,

A Chan & Company LLP, Chartered Accountants

A Chan and Company LLP

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