



Suite 615 – 800 West Pender Street
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October 24, 2013

VIA SEDAR

B.C. Securities Commission

P.O. Box 10142
701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission

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

TSX Venture Exchange

Suite 2700 - 650 West Georgia Street
Vancouver, BC
V6B 4N9

Dear Sirs/Mesdames:

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

Under National Instrument 51-102, we advise that the Company’s auditor, **A Chan & Company LLP**, Chartered Accountants (the “**former auditor**”), has resigned and that the Company appointed **Adam Sung Kim Ltd.**, Chartered Accountant (the “**successor auditor**”), effective **October 24, 2013**.

Please find enclosed the following:

1. Notice of Change of Auditor dated **October 24, 2013** (the “**Notice**”), a copy of which has been delivered to each of the former and successor auditor;
2. Letter from the former auditor dated **October 24, 2013**, a copy of which has been delivered to the successor auditor; and
3. Letter from the successor auditor dated **October 24, 2013**, a copy of which has been delivered to the former auditor.

We confirm that the Company’s Board of Directors has reviewed the Notice, the letter from the former auditor, and the letter from the successor auditor.

Yours truly,

GORILLA MINERALS CORP.

Signed: “*Scott Sheldon*”

Scott Sheldon
Director, President and Chief Financial Officer
