

SUITE 1850
1066 WEST HASTINGS STREET
VANCOUVER, BC, V6E 3X2

T: 604.318.5465
F: 604.688.8479

Adam Kim

ADAM SUNG KIM LTD.
CHARTERED ACCOUNTANT

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

Please be advised that, in connection with National Instrument 51-102 Continuous Disclosure Obligations, 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 former auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company’s the next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

Adam Sung Kim Ltd., Chartered Accountant



Per: Adam Joo Sung Kim, C.A.