

Zorro Capital Inc.

January 9, 2015

BC Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC, Canada V7Y 1L2

VIA SEDAR

Attention: Bernice Mellor, Corporate Disclosure

Dear Sirs and Mesdames:

Re: Party # 262118
Project # 2292490; 2292491; 2292492

Further to your letter dated January 8, 2015, we have today refiled our annual financial statements and MD&A for the year ended August 31, 2014. The documents were filed with updated certificates on Form 52-109F1R.

Per your noted deficiencies, the following edits were made:

1. Auditor's Report now makes reference to the correct periods. Previously it was missing August 31, 2013.
2. The MD&A was amended to include item 1.5 Summary of Quarterly Results as required under National Instrument 51-102F1.
3. The MD&A was amended to include item 1.3 Selected Annual Information for each of the three most recently completed financial years as required under National Instrument 51-102F1.

We trust the refiling addresses all of your noted deficiencies and we remain available to address any further concerns you have.

Sincerely,

ZORRO CAPITAL INC.

"signed"

Douglas E. Ford
Secretary