

**DAVIS**  
LLP

LEGAL ADVISORS  
SINCE 1892



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Claudia Tsao  
604.648.3115  
604.687.1612  
ctsao@davis.ca

2010 OCT 13 A 8:59  
OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

FILE NUMBER

50277-00001

September 30, 2010

Securities and Exchange Commission  
100F Street, NE  
Washington, D.C. USA 20549

**SUPL**

Dear Sirs:

**Re: GGL Resources Corp. (formerly GGL Diamond Corp.) - Exemption No. 82-1209**

We are solicitors for GGL Resources Corp. which was issued an exemption pursuant to Rule 12(g)3-2(b) under the United States Securities Exchange Act of 1934. We enclose the following for filing with you:

1. Index to the documents enclosed; and
2. copies of the documents listed on the Index in the same order with the exemption number noted thereon.

If you have any further requirements, please let us know.

Yours truly,  
**DAVIS LLP**

Per:

Claudia Tsao  
Legal Administrative Assistant/Paralegal  
Encs.

Davis:7566877.1

*llw*  
10/13

September 30, 2010

**GGL RESOURCES CORP.**  
(the "Company")

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**Index**

- 1. Material filed with the British Columbia Registrar of Companies as required by the Business Corporations Act (British Columbia) and regulations thereunder ("BC") and with the Registrar of Corporations as required to maintain the Company's extra-provincial registration in the Northwest Territories under the Business Corporations Act and regulations thereunder ("NWT")**
- 

<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Incorporation Documents	
(i) BC	N/A
(b) Extra-provincial Registration	
(i) NWT	N/A
(c) Annual Reports	
(i) BC	N/A
(ii) NWT	N/A
(d) Notices Filed with Registrar of Companies	
(i) BC	N/A
(ii) NWT	N/A
(e) Special Resolution	
(i) BC	N/A
(ii) NWT	N/A

**2. Materials filed with the Securities Commissions of British Columbia and Alberta (the “Securities Commissions”) under the Securities Act (British Columbia) and the Securities Act (Alberta), the regulations under such acts, National Instrument 51-102, Continuous Disclosure Obligations (“NI 51-102”), Multilateral Instrument 54-101, Shareholder Communications (“MI 54-101”) and Multilateral Instrument 45-102, Resale of Securities (“MI 45-102”)**

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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Annual Report (including annual audited financial statements and auditors’ report thereon and Management’s Discussion and Analysis	N/A
(b) Annual Information Form (not mandatory)	N/A
(c) Annual CEO and CFO Officer Certifications under NI 52-109	N/A
(d) Quarterly Interim Financial Statements and Management’s Discussion and Analysis	N/A
(e) Interim CEO and CFO Officer Certifications under NI 52-109	N/A
(f) News Releases	September 1, 2010 September 23, 2010
(g) Form 51-102F3, Material Change Report	September 23, 2010
(h) Notice of Meeting and Record Dates of shareholders’ meeting (Amended)	N/A
(i) Notice of shareholders’ meeting, Proxy and Information Circular	N/A
(j) Form 45-106F1, Report of Exempt Distribution	September 23, 2010
(k) Notice of Change in Year End by more than 14 Days	N/A
(l) Notice of Change in Corporate Structure	N/A
(m) Notice of Change of Auditors	N/A
(n) Business Acquisition Report under NI 51-102	N/A
(o) Copy of any disclosure material sent to securityholders or in the case of a SEC issuer, that is furnished to the SEC including material filed as exhibits to other documents if not previously filed	N/A

<b>Document Name or Information</b>	<b>Documents Filed</b>
(p) Notice of Change of Status Report	N/A
(q) Filing of documents Affecting the Rights of Securityholders including:	
(i) charter documents	N/A
(ii) securityholder or voting trust agreements to which the Company has access and that could reasonably be regarded as material to an investor in securities of the Company	N/A
(iii) any securityholder rights plans or similar plans	N/A
(iv) any other contract of the Company or subsidiary of the Company that creates or can reasonably be regarded as materially affecting the rights or obligations of the securityholders generally	N/A
(v) copy of any contract that the Company or its subsidiaries is a party to other than a contract entered into in the ordinary course of business, that is material to the Company and was entered into within the last financial year or before the last financial year but is still in effect, <u>unless</u> an executive officer of the Company has reasonable grounds to believe that disclosure of certain provisions of the contract to be filed would be seriously prejudicial to the interests of the Company or would violate confidentiality provisions, in which case the contract may be filed with those provisions omitted or marked so as to be unreadable; provided however that contracts entered into before January 1, 2002 are not required to be filed.	N/A
(r) Prospectus	N/A
(s) Amendment to Prospectus	N/A
(t) Takeover Bid Circular	N/A
(u) Notice of Change or Variation to Takeover Bid Circular	N/A
(v) Issuer Bid Circular	N/A
(w) Notice of Change or Variation to Issuer Bid Circular	N/A
(x) Initial Acquisition Report	N/A

<b>Document Name or Information</b>	<b>Documents Filed</b>
(y) Subsequent Acquisition Reports	N/A
(z) Notice of Intention to Sell by a Control Person	N/A

3. **Materials filed with the TSX Venture Exchange (“Exchange”) (as required by its rules and policies)**

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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Exchange Filing Statement	N/A
(b) Annual Report (including annual audited financial statements and auditors’ report thereon and Management’s Discussion and Analysis	N/A
(c) Annual Information Form (not mandatory)	N/A
(d) Quarterly Interim Financial Statements and Management’s Discussion and Analysis	N/A
(e) News Releases	September 1, 2010 September 23, 2010
(f) Form 51-102F3, Material Change Report	September 23, 2010
(g) Notice of Meeting and Record Dates of shareholders’ meeting (Amended)	N/A
(h) Notice of shareholders’ meeting, Proxy and Information Circular	N/A
(i) Prospectus	N/A
(j) Amendment to Prospectus	N/A
(k) Takeover Bid Circular	N/A
(l) Notice of Change or Variation to Takeover Bid Circular	N/A
(m) Issuer Bid Circular	N/A
(n) Notice of Change or Variation to Issuer Bid Circular	N/A
(o) Initial Acquisition Report	N/A
(p) Subsequent Acquisition Reports	N/A
(q) Notice of Intention to Sell by a Control Person	N/A

<b>Document Name or Information</b>	<b>Documents Filed</b>
(r) Notice of Dividends	N/A
(s) Exchange Bulletins announcing certain transactions:	
(i) Promotional Investor Relations and Market-Making Activities	N/A
(ii) Dividend/Distribution Declaration	N/A
(iii) Private Placement	September 16, 2010
(iv) Warrant Amendments	N/A
(v) Shares for Debt	N/A
(vi) Short Form Offering	N/A
(vii) Acquisitions/Dispositions	N/A
(viii) Notice of Intention to Make a Normal Course Issuer Bid	N/A
(ix) Name Change without Consolidation or Split	N/A
(x) Name Change and Consolidation/Split	N/A
(t) Listing Application	N/A

**4. Materials distributed to security holders as required by the Business Corporations Act (BC) and regulations thereunder, the Securities Act (British Columbia) and the Securities Act (Alberta) and regulations thereunder, NI 54-101 and the rules and policies of the Exchange**

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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Annual Report (including annual audited financial statements and auditors' report thereon and Management's Discussion and Analysis)	N/A
(b) Quarterly Interim Financial Statements and Management's Discussion and Analysis	N/A
(c) Notice of shareholders' meeting, Proxy and Information Circular	N/A
(d) Prospectus	N/A

**Document Name or Information**

**Documents Filed**

- |  |     |
|--|-----|
| (e) Amendment to Prospectus                              | N/A |
| (f) Issuer Bid Circular                                  | N/A |
| (g) Notice of Change or Variation to Issuer Bid Circular | N/A |



GGL RESOURCES CORP.

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CORPORATE FINANCE

***NOT FOR DISSEMINATION IN THE UNITED STATES***

**NEWS RELEASE**

September 1, 2010

**Private Placement to raise \$150,000**

Vancouver, British Columbia, September 1, 2010 - Raymond A. Hrkac, President and CEO of GGL Resources Corp. (TSXV: GGL) ("GGL") is pleased to announce a non-brokered private placement of 3,000,000 units at a price of \$0.05 per unit to one placee for gross proceeds of \$150,000.

Each unit will consist of one common share and one non-transferable common share purchase warrant. Each warrant will entitle the holder to purchase one common share for two years from the closing date at \$0.10 per share.

If GGL's common shares trade on the TSX Venture Exchange at a closing price greater than \$0.50 per share for twenty consecutive trading days at any time after four months and one day from the closing date, GGL may accelerate the expiry of the warrants by giving notice to the holders thereof, and in such case the warrants will expire on the 30<sup>th</sup> day after the date on which such notice is given.

The proceeds from the sale of the units will be used for exploration and general corporate purposes.

The private placement is subject to acceptance for filing by the TSX Venture Exchange.

**GGL RESOURCES CORP.**

*"Raymond A. Hrkac"*

Raymond A. Hrkac  
President & CEO

*For further information, please phone: (604) 688-0546 Email: [info@gglresourcescorp.com](mailto:info@gglresourcescorp.com). For more information, please check our web site at [www.gglresourcescorp.com](http://www.gglresourcescorp.com).*

*Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.*

This news release does not constitute an offer to sell or a solicitation of an offer to buy any of the securities in the United States. The securities have not been and will not be registered in the United States Securities Act of 1933, as amended (the "US Securities Act") or any state securities laws and may not be offered or sold within the United States or to US Persons unless registered under the US Securities Act and applicable securities laws or an exemption from such registration is available.

#906-675 West Hastings Street, Vancouver, BC, Canada V6B 1N2

T 604.688.0546 | F 604.608-9887 | Toll Free 1.866.688.0546 | [info@gglresourcescorp.com](mailto:info@gglresourcescorp.com) |

[gglresourcescorp.com](http://gglresourcescorp.com)



**FORM 51-102F3  
Material Change Report**

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE**Item 1. Name and Address of Company**

GGL Resources Corp. ("GGL")  
#906-675 West Hastings Street  
Vancouver, BC  
V6B 1N2

**Item 2. Date of Material Change**

September 17, 2010

**Item 3. News Release**

Disseminated on September 23, 2010 through Marketwire.

**Item 4. Summary of Material Change**

The Company announced that it closed its non-brokered private placement originally announced on September 1, 2010. 3,000,000 units at a price of \$0.05 per unit were placed for gross proceeds of \$150,000.

**Item 5. Full Description of Material Change***Private Placement*

Raymond A. Hrkac, President and CEO of GGL (TSXV: GGL) announced that GGL closed its non-brokered private placement of 3,000,000 units for gross proceeds of \$150,000 at a price of \$0.05 per unit. Each unit consists of one common share and one non-transferable common share purchase warrant. Each warrant entitles the holder to purchase one common share until September 17, 2012 at \$0.10 per share, subject to an Acceleration Event.

If GGL's common shares trade on the TSX Venture Exchange at a closing price greater than \$0.50 per share for twenty consecutive trading days at any time after four months and one day from the closing date, GGL may accelerate the expiry of the warrants by giving notice to the holders thereof, and in such case the warrants will expire on the 30<sup>th</sup> day after the date on which such notice is given ("Acceleration Event").

*Purpose and Business Reasons for the Private Placement*

The proceeds from the sale of the units will be used for exploration and for general corporate purposes.

*Anticipated Effect of Private Placement on GGL's Business & Affairs*

The net proceeds from the private placement will provide funds to GGL for exploration and will increase GGL's working capital and issued capital.

*Review and Board Approval Process*

The funding of GGL's exploration projects and working capital needs were discussed by the directors of GGL by email and phone conversations for the past two years. From mid to late August 2010, the directors reviewed the possible terms for the financing, including type of security, price per security, inclusion of warrants and pricing for the warrants, taking into account the current depressed market conditions. Between August 31 and September 4, 2010, the directors approved the terms of the private placement.

*Formal Valuation & Exemptions*

No formal valuation was required for this transaction or any prior private placement.

*Regulatory Approval and Closing*

The private placement was approved on September 16, 2010 by the TSX Venture Exchange.

**Item 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

N/A

**Item 7. Omitted Information**

None

**Item 8. Executive Officer**

Mr. Raymond A. Hrkac, President & CEO  
Phone: 604-688-0546

**Item 9. Date of Report**

September 23, 2010



GGL RESOURCES CORP.

NEWS RELEASE

September 23, 2010

## ANNUAL MEETING ELECTS FIVE DIRECTORS, PRIVATE PLACEMENT CLOSES

VANCOUVER, British Columbia, Canada – Raymond A. Hrkac, President and CEO of GGL Resources Corp. (TSX-V-GGL) (“GGL”) is pleased to announce that the shareholders approved the election of directors at the Annual and Special General Meeting (“AGM”) of the Company in Vancouver, BC on September 16, 2010.

Returning directors are Nick DeMare, Graham Eacott, Raymond A. Hrkac, William Meyer and Wayne Spilsbury.

Shareholders also voted in favor of the appointment of D+H Group LLP as auditors of the Company for the ensuing year and approved the annual ratification of the Company’s 10% rolling stock option plan.

At a directors’ meeting held subsequent to the AGM, Mr. R. Hrkac was appointed President and CEO and Mr. N. DeMare was appointed Secretary and CFO.

### Private Placement

GGL closed its non-brokered private placement originally announced on September 1, 2010. 3,000,000 units at a price of \$0.05 per unit were placed for gross proceeds of \$150,000. Each unit consists of one common share and one non-transferable warrant. Each warrant will entitle the holder to purchase one common share until September 17, 2012 at \$0.10 per share, subject to an Acceleration Event. The securities have a hold period until January 18, 2011.

If GGL’s common shares trade on the TSX Venture Exchange at a closing price greater than \$0.50 per share for twenty consecutive trading days at any time after four months and one day from the closing date, GGL may accelerate the expiry of the warrants by giving notice to the holders thereof, and in such case the warrants will expire on the 30<sup>th</sup> day after the date on which such notice is given (“Acceleration Event”).

The proceeds from the sale of the units will be used for exploration work and for general corporate purposes.

### **GGL RESOURCES CORP.**

*“Raymond A. Hrkac”*

Raymond A. Hrkac  
President & CEO

*For further information, please phone: (604) 688-0546 Email: [info@gglresourcescorp.com](mailto:info@gglresourcescorp.com). For more information, please check our web site at [www.gglresourcescorp.com](http://www.gglresourcescorp.com).*

*Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.*

This news release does not constitute an offer to sell or a solicitation of an offer to buy any of the securities in the United States. The securities have not been and will not be registered in the United States Securities Act of 1933, as amended (the “US Securities Act”) or any state securities laws and may not be offered or sold within the United States or to US Persons unless registered under the US Securities Act and applicable securities laws or an exemption from such registration is available.

#906-675 West Hastings Street, Vancouver, BC, Canada V6B 1N2

T 604.688.0546 | F 604.608-9887 | Toll Free 1.866.688.0546 | [info@gglresourcescorp.com](mailto:info@gglresourcescorp.com) | [gglresourcescorp.com](http://gglresourcescorp.com)

**Form 45-106F1**  
***Report of Exempt Distribution***

This is the form required under section 6.1 of National Instrument 45-106 for a report of exempt distribution.

**Issuer information**

**Item 1:** State the full name of the issuer of the security distributed and the address and telephone number of its head office. If the issuer of the security distributed is an investment fund, state the name of the fund as the issuer, and provide the full name of the manager of the investment fund and the address and telephone number of the head office of the manager. Include the former name of the issuer if its name has changed since last report. If the underwriter is completing this form, also state the full name of the underwriter and the address and telephone number of the head office of the underwriter.

**GGL Resources Corp. (formerly, GGL Diamond Corp. ) (the "Issuer")**  
**#906 - 675 West Hastings Street**  
**Vancouver, B.C. V6B 1N2**  
**604-688-0546**

**Item 2:** State whether the issuer is or is not a reporting issuer and, if reporting, each of the jurisdictions in which it is reporting.

**The Issuer is a reporting issuer in the Provinces of British Columbia and Alberta.**

**Item 3:** Indicate the industry of the issuer by checking the appropriate box next to one of the industries listed below.

- |   |   |
|---|---|
| <input type="checkbox"/> Bio-tech                       | Mining  |
| Financial Services                                      | <input checked="" type="checkbox"/> exploration/development |
| <input type="checkbox"/> investment companies and funds | <input type="checkbox"/> production                         |
| <input type="checkbox"/> mortgage investment companies  | <input type="checkbox"/> Oil and gas                        |
| <input type="checkbox"/> Forestry                       | <input type="checkbox"/> Real estate                        |
| <input type="checkbox"/> Hi-tech                        | <input type="checkbox"/> Utilities                          |
| <input type="checkbox"/> Industrial                     | <input type="checkbox"/> Other (describe)                   |
-

## **Details of distribution**

**Item 4:** Complete Schedule I to this report. Schedule I is designed to assist in completing the remainder of this report.

**Item 5:** State the distribution date. If the report is being filed for securities distributed on more than one distribution date, state all distribution dates.

**September 17, 2010**

**Item 6:** For each security distributed:

(a) describe the type of security,

**Units, each unit consisting of one common share and one non-transferable common share purchase warrant ("Warrant").**

(b) state the total number of securities distributed. If the security is convertible or exchangeable, describe the type of underlying security, the terms of exercise or conversion and any expiry date; and

**3,000,000 Units. Each Warrant entitles the holder to purchase one common share in the capital of the Issuer for two years (until September 17, 2012) at a price of \$0.10, subject to the Acceleration Event (as defined below).**

**If the Issuer's shares trade on the TSX Venture Exchange at a closing price greater than \$0.50 per share for twenty consecutive trading days at any time after four months and one day from the closing date, the Issuer may accelerate the expiry date of the warrants by giving notice to the holders thereof, and in such case the warrants will expire on the 30<sup>th</sup> day after the date on which such notice is given ("Acceleration Event").**

(c) state the exemption(s) relied on.

**S. 2.3 and 3.3 of NI 45-106**

**Item 7:** Complete the following table for each Canadian and foreign jurisdiction where purchasers of the securities reside. Do not include in this table, securities issued as payment for commissions or finder's fees disclosed under item 8, below.

Each jurisdiction where purchasers reside	Number of purchasers	Price per security (Canadian \$) <sup>(1)</sup>	Total dollar value raised from purchasers in the jurisdiction (Canadian \$)
<b>Ontario</b>	<b>1</b>	<b>\$0.05 per Unit</b>	<b>\$150,000</b>
<b>Total number of Purchasers</b>	<b>1</b>		
<b>Total dollar value of distribution in all jurisdictions (Canadian \$)</b>			<b>\$150,000</b>

**Note 1:** If securities are issued at different prices list the highest and lowest price the securities were sold for.

### Commissions and finder's fees

**Item 8:** Complete the following table by providing information for each person who has received or will receive compensation in connection with the distribution(s). Compensation includes commissions, discounts or other fees or payments of a similar nature. Do not include payments for services incidental to the distribution, such as clerical, printing, legal or accounting services.

If the securities being issued as compensation are or include convertible securities, such as warrants or options, please add a footnote describing the terms of the convertible securities, including the term and exercise price. Do not include the exercise price of any convertible security in the total dollar value of the compensation unless the securities have been converted.

Full name and address of the person being compensated	Compensation paid or to be paid (cash and/or securities)				Total dollar value of compensation (Canadian \$)
	Cash (Canadian \$)	Securities			
		Number and type of securities issued	Price per security	Exemption relied on and date of distribution	
<b>N/A</b>					

**Item 9:** If a distribution is made in Ontario, please include the attached "Authorization of Indirect Collection of Personal Information for Distributions in Ontario". The "Authorization of Indirect Collection of Personal Information for Distributions in Ontario" is only required to be filed with the Ontario Securities Commission.

## Certificate

On behalf of the issuer, I certify that the statements made in this report are true.

Date: **September 23, 2010**

### GGL Resources Corp.

Name of issuer (please print)

**Raymond A. Hrkac, President & CEO (604) 688-0546**

Print name, title and telephone number of person signing

*"Raymond A. Hrkac"*

Signature

**Item 10:** State the name, title and telephone number of the person who may be contacted with respect to any questions regarding the contents of this report, if different than the person signing the certificate.

Linda Knight, 604-688-0546

**IT IS AN OFFENCE TO MAKE A MISREPRESENTATION IN THIS REPORT.**

### **Notice - Collection and use of personal information**

The personal information required under this form is collected on behalf of and used by the securities regulatory authorities or, where applicable, the regulators under the authority granted in securities legislation for the purposes of the administration and enforcement of the securities legislation.

If you have any questions about the collection and use of this information, contact the securities regulatory authority or, where applicable, the regulator in the jurisdiction(s) where the form is filed, at the address(es) listed at the end of this report.



Bulletin Contents



## GGL Resources Corp.

Listed Company

---- Navigation Options ----

GGL RESOURCES CORP. ("GGL")  
 BULLETIN TYPE: Private Placement-Non-Brokered  
 BULLETIN DATE: September 16, 2010  
 TSX Venture Tier 2 Company

TSX Venture Exchange has accepted for filing documentation with respect to a Non-Brokered Private Placement announced September 1, 2010:

Number of Shares: 3,000,000 shares

Purchase Price: \$0.05 per share

Warrants: 3,000,000 share purchase warrants to purchase 3,000,000 shares

Warrant Exercise Price: \$0.10 for a two year period

Number of Places: 1 placee

Pursuant to Corporate Finance Policy 4.1, Section 1.11(d), the Company must issue a news release announcing the closing of the private placement and setting out the expiry dates of the hold period(s). The Company must also issue a news release if the private placement does not close promptly. [Note that in certain circumstances the Exchange may later extend the expiry date of the warrants, if they are less than the maximum permitted term.]

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