

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Reporting Issuer

Brett Resources Inc.

Suite 900 - 475 Howe Street
Vancouver, British Columbia
V6C 2B3
PHONE: (604) 684-8950

Item 2. Date of Material Change

December 23, 2004

Item 3. News Release

A press release announcing the material change referred to in this report was issued on December 23, 2004.

Item 4. Summary of Material Changes

The Company announces that subject to regulatory approval it has extended the expiry date of the warrants

Item 5. Full Description of Material Change

The Company announces that subject to regulatory approval it has extended the expiry date of the warrants issued in the December 2003 Private Placement by a further year. The exercise price remains the same at \$0.40 per share.

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

Not applicable.

Item 7. Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8. Executive Officer

For further information, please contact Carl Hering, Director, at (604) 488-0008.

DATED this 23rd day of December, 2004 in the City of Vancouver, in the Province of British Columbia.

"Carl Hering"

Carl Hering
Director