**Form 51-102F3**
**MATERIAL CHANGE REPORT**

**Item 1.** **Name and Address of Reporting Issuer**

Brett Resources Inc.
Suite 611, 675 West Hastings Street
Vancouver, B.C.
V6B 1N2

**Item 2.** **Date of Material Change**

January 4, 2006

**Item 3.** **News Release**

A News Release dated January 4, 2006 was disseminated to Market News, Financial Post, Canada Stockwatch, Kitco, SEDAR and e-mailed to brokers and shareholders.

**Item 4.** **Summary of Material Changes**

A summary of the nature and substance of the material change is as follows:

Brett's El Salvador Property Optioned to Placer Dome.

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

**Brett Resources Inc.** (TSX Venture Exchange **– BBR**) is pleased to announce the execution of a letter agreement with Placer Dome Exploration Inc. (Placer Dome) whereby Placer Dome has acquired an option to earn up to an eighty percent interest in Brett's wholly owned Santa Clara Property in eastern El Salvador.

The property, previously referred to as Cerro Bonito, covers 47 square kilometres, was granted by the Salvadoran government in June 2005, and hosts three distinct gold targets. The first is a high grade gold vein system with a potential 2 km strike length, yielding up to 24.7 g/t Au over 2.3 m true width at surface. The second is a 4.5 km long structural corridor of silicified volcanics suggestive of a bonanza-type low sulfidation epithermal system. The third is an extensively altered dacitic flow dome complex hosting silicification and associated gold bearing veins yielding up to 19.4 g/t Au and 721 g/t Ag on surface. The above figures are from previously published results that are available on the company website.

The terms of the agreement call for payments totaling US$200,000 over 3 years, with $50,000 upon signing, and $4,000,000 in expenditure staged over four years to earn the first 70% interest. The additional 10% may be earned within the succeeding four years by funding a feasibility study and spending not less than $1,000,000 per year until completion of the feasibility study. Upon completion of the feasibility study, a joint venture entity would be formed with Brett required to maintain its 20% with proportional contributions from that point.

The Qualified Person responsible for this news release under the terms of National Instrument 43-101 is Thomas Hasek, P.Eng., and President of the company.

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

Not applicable.

**Item 7.** **Omitted Information**

Not applicable

**Item 8.** **Executive Officer**

For further information, please contact Thomas Hasek at **(604) 488-0008**.

DATED this 5th day of January in the year 2006 in the City of Vancouver, in the Province of British Columbia.

*"Thomas Hasek" (signed)*

**Thomas Hasek**
**President &CEO**