

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

October 12, 2006

Item 3. News Release

A News Release dated October 12, 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 Acquires Option on Surface Rights to Manley Patents

Item 5. Full Description of Material Change

The Issuer announces the acquisition of an option to purchase the surface rights to the Manley Patents, which lie within the Company's Hammond Reef gold project near Atikokan, Ontario. The mining rights were previously acquired from Michael Manley (see Brett News Release of March 23, 2006), who had sold the surface rights separately to Canoe Canada Outfitters. Upon regulatory approval, Brett will acquire an option to purchase the surface rights, including all improvements, from Canoe Canada for the following consideration: a cash payment of \$75,000; the issuance of 175,000 shares of the Company; a five year option for the purchase of 125,000 shares of the Company at a price of \$0.70 per share; and a final cash payment at the Company's election and timing of \$1 million.

The agreement will also include some seasonal and areal restrictions, not considered material to the exploration program; and adequate notice prior to exercise of the option and the vacating of the property, to accommodate Canoe Canada and their guests in the quiet enjoyment of the recreational facility that comprises a key element of Canoe Canada's business.

At Hammond Reef, preparations for the upcoming 15,000 metres of core drilling are nearing completion and commencement of drilling is imminent.

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 12h day of October in the year 2006 in the City of Vancouver, in the Province of British Columbia.

“Thomas Hasek” (signed)

Thomas Hasek
President &CEO