

**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

November 23, 2006

Item 3. News Release

A News Release dated November 23, 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 Announces Assays From Coal Creek, Alaska

Item 5. Full Description of Material Change

The Issuer announces that it conducted a short drilling program in late summer on its 100% owned Coal Creek tin-silver property in the foothills of the Alaska Range. Broad intervals of mineralization were intersected in three of four holes, only two of which reached target depth. The 971 hectare property is located in the foothills of the Alaska Range, 280 km due north of Anchorage, and lies 10 km west of Hurricane rail station, just west of the Parks Highway between Anchorage and Fairbanks.

The objective of the drilling was to confirm historic values that had been reported by previous owners. While the extent of the mineralization was encouraging, faulting and broken ground prevented the completion of the planned program, and the values that were encountered were significantly lower than those reported from earlier work. A summary of significant values follows.

Hole ID	From (m)	To (m)	Interval (m)	Ag (ppm)	Sn %	Zn %
Coal 06-43	118.9	236.2	117.3	3.47	0.13	0.154
includes	196.3	205.7	9.4	18.21	0.41	0.81
includes	226.9	236.2	9.3	11.95	0.45	0.29
Coal 06-44	85.6	88.7	9.1	7.37	0.14	0.30

(lost hole at 117m)						
Coal 06-45	3.2	201.8	198.4	3.99	0.08	0.13
includes	21.3	63.9	42.5	8.77	0.15	0.13
Coal 06-46	26.5	103.2	76.7	6.48	0.10	0.07
includes	91.9	103.2	11.3	13.69	0.22	0.20
(lost hole at 107m)						

The property was subject to an intensive exploration program between 1982 and 1988 by a joint venture of Houston International Minerals Corporation and Billiton Exploration U.S.A. Inc., including 42 diamond drill holes to depths of up to eight hundred feet. Last spring, 398 feet of core from 5 historic holes was quartered and re-sampled. Results confirmed tin and silver mineralization but values were 1/3 lower.

Recently copies of all of the historic data including original assay certificates were obtained by Brett. In conjunction with the current results these will provide a basis for further evaluation.

The Qualified Person responsible for this news release under the terms of NI 43-101 is Thomas Hasek, P. Eng., 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 23rd day of November in the year 2006 in the City of Vancouver, in the Province of British Columbia.

“Thomas Hasek” (signed)

Thomas Hasek
President & CEO