

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

December 18, 2007

**Item 3.      News Release**

A News Release dated December 18, 2007 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 enhances management team

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

The Issuer is pleased to report further results from drilling and trenching at Hammond Reef, 22 kilometres northeast of Atikokan, Ontario, 170 kilometres west of Thunder Bay. The latest drill results from the A Zone feature hole BR-70 which intercepted **127.5 metres grading 1.03 g/t Au**, including a higher grade interval of **48 metres averaging 1.60 g/t Au**. Trenching of soil geochemical anomalies has outlined new mineralized zones such as in Trench 5600 South, located some 2.1 kilometers NNE of the 41 Zone, where an interval which is still open at one end returned **30.2 metres grading 0.85 g/t Au**, including **18.2 metres at 1.23 g/t Au**.

**Drilling**

Other holes that reported substantial intercepts include: BR-71 with **72 metres of 0.93 g/t Au**, BR-74 with **58.5 metres of 1.00 g/t Au** and BR-76 with **88.5 metres of 0.81 g/t Au**.

Holes BR-77, BR-78 and BR-80 were vertical and intervals are within 85% of true width. The balance are considered to be approximate true widths.

Intervals are calculated using a 0.3 g/t Au cut-off over 6 metres.

| Hole | From metres | To metres | Length metres | Au g/t | Section |
|------|-------------|-----------|---------------|--------|---------|
|------|-------------|-----------|---------------|--------|---------|

|       |       |       |       |      |       |
|-------|-------|-------|-------|------|-------|
| BR-70 | 97.5  | 225.0 | 127.5 | 1.03 | 1850E |
| incl. | 97.5  | 145.5 | 48.0  | 1.60 |       |
| and   | 204.0 | 225.0 | 21.0  | 1.17 |       |
| BR-71 | 27.0  | 99.0  | 72.0  | 0.93 | 1150E |
|       | 154.5 | 160.5 | 6.0   | 2.62 |       |
|       | 211.5 | 246.0 | 34.5  | 0.86 |       |
| BR-72 | 112.5 | 138.0 | 25.5  | 0.77 | 1900E |
|       | 144.0 | 169.5 | 25.5  | 0.74 |       |
|       | 225.0 | 259.5 | 34.5  | 1.17 |       |
| BR-73 | 85.5  | 96.0  | 10.5  | 0.76 | 1150E |
|       | 108.0 | 138.0 | 30.0  | 0.81 |       |
| BR-74 | 61.5  | 120.0 | 58.5  | 1.00 | 1450E |
| incl. | 61.5  | 75.0  | 13.5  | 2.22 |       |
| and   | 96.0  | 105.0 | 9.0   | 1.56 |       |
| BR-75 | 22.5  | 39.0  | 16.5  | 0.87 | 1350E |
|       | 93.0  | 102.0 | 9.0   | 1.34 |       |
| BR-76 | 162.0 | 250.5 | 88.5  | 0.81 | 1400E |
| BR-77 | 156.0 | 244.5 | 88.5  | 0.55 | 1450E |
| BR-78 | 100.5 | 106.5 | 6.0   | 0.84 | 1600E |
|       | 214.5 | 249.0 | 34.5  | 0.70 |       |
|       | 310.5 | 324.0 | 13.5  | 0.91 |       |
| BR-80 | 159   | 199.5 | 40.5  | 0.55 | 1300E |
|       | 207   | 222.0 | 15.0  | 0.69 |       |

These results continue to confirm the down dip potential of the A Zone as well as its lateral continuity along its entire strike length, as shown on the [plan map on our web site](#).

Since the beginning of the project, Brett has drilled 85 holes for a total of 23,000 metres. Crews will begin making ice in preparation for drilling on Mitta Lake and on a large swamp located west of Mitta Lake where peripheral holes returned good results. This swamp represents a significant portion of the A Zone which has yet to be drill delineated.

#### **Trenching**

Trenching has been conducted in two main areas being the Snail Bay area located 4.2 km NE of the center of the A zone and on the recently acquired Sande & Stewart property some 2.8 km ESE of the center of the A Zone.

In the Snail Bay Area, 4 trenches excavated on auriferous soil geochemical anomalies (up to 0.84 g/t Au) have uncovered the extension of the previously explored 5200E zone and 3 new parallel altered mineralized zones located to the north. Extensive channel sampling has been completed but results are available only for the 5600E South Trench. The northern portion of this trench starts in mineralization, therefore the mineralized interval reported in the table below remains open to the NW.

***Trench Intercepts***

| <b>Trench ID</b> | <b>From metres</b> | <b>To metres</b> | <b>Length metres</b> | <b>Au g/t</b> | <b>Comment</b>           |
|------------------|--------------------|------------------|----------------------|---------------|--------------------------|
| 5600E South      | 0                  | 46.7             | 46.7                 | 0.72          | Starts in mineralization |
| Inc.             | 0                  | 30.2             | 39.2                 | 0.85          |                          |
| or               | 0                  | 18.2             | 18.2                 | 1.23          |                          |
| and              | 36.2               | 46.7             | 10.5                 | 0.76          |                          |

The intercepts represent the surface horizontal length and do not take into account a possible shallow SE dip similar to that of the A Zone and the 41 Zone. Since the dip remains to be determined, the length of the mineralized intervals does not represent true width.

On the Sande & Stewart property previous operators located gold showing in altered granitic rocks by opening very small trenches where low to high grade gold values ([see Brett Oct.16, 2007 News Release](#)) were reported. Six trenches have been completed in the area. All assay results for the channel samples from the Brett trenches on the Sande & Stewart property are pending. Grab samples from preliminary prospecting of the trench area reported values as high as 8.52 g/t Au.

Brett is earning a 60% interest in the Hammond Reef property from Kinross Gold Corp. by spending US \$5 million on exploration over four years, and issuing one million shares to Kinross over the same period ([see News Release of March 1, 2006](#) for a more complete description of the agreement).

The Hammond Reef deposit, which is open both laterally and to depth, comprises two roughly tabular zones along a northeasterly strike length of 2.5 kilometres, with a 700 metre gap between them. They are approximately 1000 and 800 metres long respectively and are designated the A and 41 Zones. Mineralization occurs as fracture controlled quartz vein stockworks with minor fine pyrite in variably altered, foliated Archaen granitoids and mafic dikes within and adjacent to the northeast trending structure known as the Hammond Reef Schist Zone.

The Company utilizes industry best practices in quality control and quality assurance with insertions of standards, blanks, and duplicates, in addition to the quality assurance and quality control practiced by the assay laboratory. Sample preparation and analysis are conducted principally by ALS Chemex Laboratories with sample preparation in Thunder Bay, Ont. and analyses of pulps in North Vancouver, BC ISO/IEC guideline 17025 accredited facilities. Project Manager and Qualified Person under the terms of National Instrument 43-101 responsible for the conduct of work and data acquisition at Hammond Reef is Denis Villeneuve, P.Geol.

**About Brett Resources**

Brett Resources Inc. is a Canadian minerals exploration company focused on the exploration and development of the Hammond Reef Gold Project, with residual assets located in Latin America, Alaska and Yukon.

**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 Ron Netolitzky at **(604) 488-0008**.

DATED this 18th day of December in the year 2007 in the City of Vancouver, in the Province of British Columbia.

*“Patrick Soares”*

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**Patrick Soares**  
**President**