

**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**

May 27, 2008

**Item 3.        News Release**

A News Release dated May 27, 2008 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:

Drilling Expands Mineralization along Strike

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

Brett Resources Inc. (TSX Venture Exchange – **BBR**) is pleased to report further drill results from its winter 2007 drill program on the Hammond Reef Property located 22 kilometres northeast of Atikokan, Ontario. Four holes drilled on Mitta Lake all returned broadly mineralized intersections, clearly indicating that the A Zone mineralization extends a further 150 meters along strike to the northeast towards the 41 Zone. Holes BR-094, BR-098 and BR-106 each contain multiple mineralized intervals, separated by shorter intervals of internal waste (see Table below). These holes each encountered higher grade mineralized intervals consisting of **55.5 metres grading 1.49 g/t Au** for hole BR-094, **49.5 metres of 1.44 g/t Au** for hole BR-098 and finally **40.5 metres grading 2.42 g/t Au**, including **12 metres of 6.08 g/t Au** in hole BR-106. Please view the [drill plan map](#) for location of new drill holes in table below.

**SUMMARY OF MINERALIZED INTERVALS**

Drill Hole	From (metres)	To (metres )	Length (metres)	Au (g/t)	Section
<b>A Zone</b>					
BR-094	140.5	152.5	12.0	0.99	Sec 1900E
	181.0	242.5	61.5	0.80	Mitta Lake
	<b>257.5</b>	<b>313.0</b>	<b>55.5</b>	<b>1.49</b>	
	323.5	370.0	46.5	0.74	
BR-096	96.0	151.5	55.5	0.82	Sec 1950E
	165.0	174.0	9.0	0.98	Mitta Lake
	190.5	243.0	52.5	0.66	
BR-098	154.5	186.0	31.5	1.11	Sec 2000E
	225.0	301.5	76.5	0.92	Mitta Lake
	<b>321.0</b>	<b>370.5</b>	<b>49.5</b>	<b>1.44</b>	
	Incl. 355.5	361.5	6.0	4.57	
BR-101	37.5	64.5	27.0	0.61	Sec 1650E
	90.0	123.0	33.0	0.57	Low area A Zone
	133.5	150.0	16.5	0.48	
BR-102	6.5	45.0	38.5	0.90	Sec 1650E
	54.0	121.5	67.5	0.67	Low area A Zone
	133.5	213.0	79.5	1.14	
BR-106	114.0	145.5	31.5	0.86	Sec 1950E
	<b>192.0</b>	<b>232.5</b>	<b>40.5</b>	<b>2.42</b>	Mitta Lake
	Incl. <b>193.5</b>	<b>205.5</b>	<b>12.0</b>	<b>6.08</b>	
	247.5	292.5	45.0	1.38	
	321.0	331.5	10.5	1.43	

Drill hole BR-102, located in a previously undrilled 100 by 250 metre area of the A Zone, also encountered multiple mineralized intervals with the first interval starting near surface and with a lower, strongly mineralized interval of **79.5 metres of 1.14 g/t Au**. Reported intercepts are calculated using a 0.3 g/t Au cutoff over 6 metres and represent down hole lengths, which approximate true mineralized thickness.

Brett has completed 31,000 metres of drilling at Hammond Reef, including 81 holes in the A Zone. Results from drilling clearly indicate a corridor of wider and better grade mineralization associated with the step out holes in the down dip portion of the deposit. The recent drilling indicates the continuation of that corridor under Mitta Lake, extending the strike of mineralization. Assays for 8 more holes drilled this winter, will be available soon.

Brett's President and CEO Patrick Soares comments "We are excited by the fact that the Hammond Reef Deposit extends eastward towards "41 Zone". Our next phase of drilling will focus on determining the physical limits of the deposit on strike as well as at depth. All drilling to the end of April will be incorporated into the model being prepared for a NI 43-101

compliant gold resource estimate for Hammond Reef. The new resource estimate is anticipated in late summer.”

The Company utilizes industry best practices in quality control and quality assurance with insertion of blind standards, blanks, and duplicates, in addition to the quality assurance and quality control practiced by the assay laboratory. Sample preparation and analysis are conducted 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. The 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.

The Qualified Person responsible for this news release under the terms of National Instrument 43-101 is Patrick Soares, P.Geo.

#### **About Brett Resources**

Brett Resources Inc. is a Canadian minerals exploration company whose primary mandate is the discovery, acquisition, and development of precious metals systems, with particular expertise in Canada and Latin America. Opportunities in the acquisition of tin and tungsten resources in North America and gold in Ontario have provided diversification to its asset portfolio.

**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 Patrick Soares at (604) 488-0008.

DATED this 27<sup>th</sup> day of May in the year 2008 in the City of Vancouver, in the Province of British Columbia.

*“Patrick Soares”*

---

**Patrick Soares**  
**President**