

July 3, 2009

British Columbia Securities
Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
400 - 300 Fifth Avenue SW
Calgary, AB T2P 3C4

Ontario Securities Commission
1903 – 20 Queen Street West
Toronto, Ontario M5H 3S8

TSX Venture Exchange
Vancouver Office
PO Box 11633
2700 - 650 West Georgia Street
Vancouver, BC V6B 4N9

Dear Sirs:

**Re: Brett Resources Inc. (the “Company”)
Short Form Prospectus dated July 3, 2009**

We refer to short form prospectus of Brett Resources Inc. (the “Company”) dated July 3, 2009 qualifying the distribution of 7,196,000 units at a price of \$0.75 per unit and 8,503,750 flow-through common shares of the Company at a price of \$0.80 per share, for gross proceeds of \$12,200,000 (the “Prospectus”).

We consent to the use, through incorporation by reference in the Prospectus, of our report dated October 31, 2008, to the Company’s shareholders on the following consolidated financial statements.

- Consolidated balance sheets as at August 31, 2008 and 2007; and,
- Consolidated statements of operations, deficit and accumulated other comprehensive loss, and cash flows for the years ended August 31, 2008 and 2007.

We report that we have read the Prospectus and all the information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which this letter is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

“Smythe Ratcliffe LLP” (signed)

Chartered Accountants

KYN/rel/193011

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