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**

September 3, 2009

Item 3. **News Release**

A News Release dated September 3, 2009 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 Resources Hammond Reef Project to Recover 93% of the Gold

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

Brett Resources Inc. (TSX Venture Exchange – **BBR**) is pleased to announce results of a metallurgical test program on samples from the Hammond Reef gold deposit conducted at SGS-Lakefield Research during the second quarter of 2009. The program examined a number of conventional processing options including whole ore cyanidation and bulk sulphide flotation with concentrate cyanidation.

Results of the metallurgical test work show gold recoveries of 93% using a flowsheet incorporating a coarse primary grind and sulphide flotation to reduce the mass of material subject to cyanidation. The initial testwork contemplated whole ore leaching at a finer grind and produced a gold recovery of 91.5% in the A Zone as reported in Brett's news release of Feb. 27, 2008. The new flowsheet is simple and will reduce capital and operating costs while improving recoveries.

The metallurgical test results will be utilized in the process design for the preliminary economic assessment scheduled for completion in October by Scott Wilson Roscoe Postle Associates Inc. of Toronto.

The selected flowsheet is summarized as follows:

- Coarse primary grind of 180 microns
- Bulk sulphide flotation to pre-concentrate the gold to a stream of less than 10% by weight of the plant feed with a gold recovery of over 95%
- Fine regrinding of the flotation concentrate
- Cyanidation of the reground flotation concentrate, recovering 97.8% of the contained gold
- Overall gold recovery 93%

Composite samples of drill core from broad based multiple sections representing surface to depth mineralization from both the “A” and “41” Zones at Hammond Reef were tested using the above flowsheet and an average gold recovery of 93% was achieved. Head grades of the test composites varied from 0.60 to 3.4 grams per tonne gold. As reported in Brett’s news release of July 23, 2009, the base case Inferred Resource is 155 million tonnes at 1.04 grams per tonne gold totaling 5.19 million ounces of Au at a 0.60g/t cut-off.

The benefits of the selected flowsheet are a higher gold recovery over whole ore cyanidation and significantly lower grinding and reagent costs. Whole ore leaching in the current metallurgical program at a finer primary grind of 65 microns could only provide 92% gold recovery.

The Hammond Reef mineralization is above average in hardness and abrasivity but comparable to porphyry gold-copper deposits within North America and also to Osisko Mining Corp.’s Malartic deposit in Quebec. The samples tested had Bond ball mill work indexes ranging from 14.6 to 15.2 kWh/t, averaging 15.0 kWh/t (kilowatt hours per tonne).

All test composites were found to be likely non acid generating as a result of Acid Base Accounting (ABA) and Net Acid Generation (NAG) analyses. The sulphide sulphur content of the deposit is low, and there appears to be adequate carbonate to neutralize any potential acid generation.

“The metallurgical test work results are very encouraging. The bulk sulphide flotation process should reduce mill operating costs while at the same time improving recoveries. Overall, the results are remarkably consistent from a broad base of samples representative of the currently outlined resource” said Patrick Soares, President and CEO of Brett. “The Hammond Reef mineralization responds well to a simple flowsheet, providing repeatable metallurgical test results and is environmentally friendly.”

The Qualified Person responsible for the review of the metallurgical test work results under the terms of National Instrument 43-101 is Holger Krutzelmann, P.Eng. of Scott Wilson Roscoe Postle Associates Inc.

About Brett Resources Inc.
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. Since 2006 Brett's primary focus has been the 100 percent owned Hammond Reef Gold Deposit in Ontario where a C.I.M. inferred resource of 5.2 million ounces of gold, 155 million tonnes at a grade of 1.04 gram per tonne utilizing a 0.6 gram per tonne gold cut-off has been outlined. The Company will continue to advance this flagship project.

Item 6. **<u>Reliance on subsection 7.1(2) and (3) of National Instrument 51-102</u>**

Not applicable.

Item 7. **<u>Omitted Information</u>**

Not applicable

Item 8. **Executive Officer**

For further information, please contact Patrick Soares **(604) 488-0008**.

DATED this 3rd day of September in the year 2009 in the City of Vancouver, in the Province of British Columbia.

"Patrick Soares" (signed)

Patrick Soares, President &CEO