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**

December 10, 2009

Item 3. **News Release**

A News Release dated December 10, 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 Increases Flow-Through Private Placement Financing to $5 Million

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

Brett Resources Inc. (TSX Venture Exchange – BBR) is pleased to announce that due to strong demand of the Flow Through private placement financing, the Company has agreed to increase the size of the previously announced offering (please see news release dated Dec. 9, 2009) to raise up to $5 million as a non-brokered private placement financing by the issuance of Flow-Through Shares which will be sold at a price of $2.00 per share. This financing is subject to regulatory approval and a cash finders' fee of up to 6 percent may be paid to accredited agents on that portion of the funds raised by third parties. The shares issued under this financing will be subject to a hold period of four months plus one day from the date of closing of the offering.

The flow through proceeds raised in this offering will be used for Canadian Exploration Expense (CEE) as defined in the Income Tax Act (Canada), and will be renounced for the 2009 taxation year. It is anticipated that certain officers, directors, and insiders of the company will subscribe for a portion of the private placement. That portion of the private placement that is sold to insiders may be classified as a related-party transaction, as such term is defined in Ontario Securities Commission Rule 61-501 and TSX Venture Exchange policies. The company anticipates that it will be able to rely upon exemptions to the shareholder approval and valuation requirements imposed by Rule 61-501 and TSX Venture Exchange policies in respect of related party transactions.

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 10th day of December in the year 2009 in the City of Vancouver, in the Province of British Columbia.

"Patrick Soares"
Patrick Soares
President