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**

January 18, 2010

Item 3. **News Release**

A News Release dated January 18, 2010 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 Grants Incentive Stock Options

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

Brett Resources Inc. (TSX Venture Exchange – **BBR**) announces that subject to TSX Venture Exchange approval, it has granted 2,550,000 stock options to officers, directors, employees and consultants of the Company. The options are set for a period of five years, expiring on January 18, 2015, and will allow the holder to purchase a share in the Company at a price of $2.24. Any shares issued on the exercise of these stock options will be subject to a four-month hold period from date of grant.

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 18th day of January in the year 2010 in the City of Vancouver, in the Province of British Columbia.

"Patrick Soares"
Patrick Soares
President & CEO