

MILLER THOMSON LLP

Barristers & Solicitors
Patent & Trade-Mark Agents

January 29, 2010

File: 059798-0057

BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Brett Resources Inc.
Final Short Form Prospectus dated January 29, 2010 (the “Prospectus”)**

We hereby consent to being named on page ii of the face page and on page 15 of the Prospectus under the heading “Legal Matters” and to the inclusion to our opinions under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations” in the Prospectus.

We also confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinions referred to therein or that is within our knowledge as a result of services that we have performed in connection with those matters that are the subject of our opinions.

Yours truly,

(signed) Miller Thomson LLP