

BRS RESOURCES LTD.

TO: British Columbia Securities Commission
Alberta Securities Commission

AND TO: Whitley Penn LLP

AND TO: DeVisser Gray LLP

**RE: Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 –
Continuous Disclosure Obligations (“NI 51-102”)**

Pursuant to Section 4.11(7) of NI 51-102, BRS Resources Ltd. (the “**Issuer**”) hereby gives notice of the change of its auditor from DeVisser Gray LLP, Chartered Accountants, to Whitley Penn LLP, CPA’s & Professional Consultants. In accordance with NI 51-102, the Issuer hereby states that:

1. DeVisser Gray LLP has resigned at the request of the Issuer as the Issuer’s auditor effective June 30, 2011;
2. the resignation of DeVisser Gray LLP and the appointment of Whitley Penn LLP as the Issuer’s auditor have been considered and approved by the Issuer’s Audit Committee and Board of Directors;
3. there were no reservations in DeVisser Gray LLP’s reports for the two most recently completed fiscal years of the Issuer, nor for any subsequent period; and
4. there have been no “reportable events” within the meaning assigned under subsection 4.11(1) of NI 51-102.

DATED the 15th day of July, 2011.

**BY ORDER OF THE BOARD OF DIRECTORS
OF BRS RESOURCES LTD.**

“Steven D. Moore”

Steven D. Moore
President