

**WHITLEY PENN LLP**

July 15, 2011

**BY SEDAR**

British Columbia Securities Commission  
701 West Georgia Street  
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission  
Suite 600, 250 – 5th Street SW  
Calgary, AB T2P 0R4

Dear Sirs/Mesdames:

Re: BRS Resources Ltd. (the “**Issuer**”) –  
Notice Pursuant to NI 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”)

---

In accordance with NI 51-102, we have read the Issuer’s Change of Auditor Notice dated July 15, 2011 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours truly,

WHITLEY PENN LLP

Per: “*Whitley Penn LLP*”