

February 3, 2016

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 February 3, 2016 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