

**BRS RESOURCES LTD.**

**TO:** British Columbia Securities Commission  
Alberta Securities Commission

**AND TO:** Whitley Penn LLP

**AND TO:** Cinnamon Jang Willoughby

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

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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 Whitley Penn LLP to Cinnamon Jang Willoughby. In accordance with NI 51-102, the Issuer hereby states that:

1. Whitley Penn LLP has resigned as auditors of the Issuer, at the request of the Issuer, effective February 3, 2016;
2. the resignation of Whitley Penn LLP and the appointment of Cinnamon Jang Willoughby as the Issuer's auditor have been considered and approved by the Issuer's Audit Committee and the Issuer's Board of Directors;
3. there were no reservations in Whitley Penn 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 3<sup>rd</sup> day of February, 2016.

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

*"Byron Coulthard"*

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Byron Coulthard  
President and Chief Executive Officer