



April 6, 2016

**VIA SEDAR**

British Columbia Securities Commission  
PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

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

**Attention: Financial Reporting**

Dear Sirs:

Re: BRS Resources Ltd. (the "Company")  
Audited Financial Statements and MD&A for fiscal year ended October 31, 2014

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In connection with the preparation of the Company's annual financial statements for the fiscal year ended October 31, 2015, management of the Company determined that the Company needed to restate its annual consolidated financial statements for the fiscal years ended October 31, 2014 and 2013 and its interim consolidated financial statements for the interim periods ended July 31, 2015 and 2014 to change the presentation of its interest in its operating partner, AleAnna Energy LLC ("AleAnna"). The Company previously reported its investment in AleAnna by consolidating its pro-rata share of assets, liabilities, income and expenses in its consolidated financial statements of the Company on a proportional consolidation basis. The Company has now determined that its investment in AleAnna should have been reported on an equity investee basis. The net effect of the restatement is a difference in presentation to reflect the equity investee method. In connection with the foregoing, the Company's audited financial statements and management's discussion and analysis for the fiscal year ended October 31, 2014 have been amended and restated and, as a result, the following documents are being re-filed:

1. Amended and Restated MD&A for the fiscal year ended October 31, 2014, which has been re-filed under project #02314149;
2. Amended and Restated Financial Statements for the fiscal year ended October 31, 2014, which has been re-filed under project #02314104; and
3. The Refiled Certifications have been filed under project #02314150.

A news release in connection with the abovementioned amended and restated financial statements and MD&A for the fiscal year ended October 31, 2014 has been filed under project #02465676.

Yours truly,

*"Byron Coulthard"*

Byron Coulthard  
President and CEO