



June 24, 2016

**VIA SEDAR**

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

**Attention: Financial Reporting**

Dear Sirs:

Re: BRS Resources Ltd. (the "**Company**")  
Annual Financial Statements for the year ended October 31, 2015

Further to your comment letter dated June 2, 2016 addressed to the Company in connection with a continuous disclosure review by the British Columbia Securities Commission (the "**Commission**"), the Company's annual financial statements for the year ended October 31, 2015 have been amended and restated and, as a result, the following documents are being re-filed:

1. amended and restated annual financial statements for the year ended October 31, 2015. The amended and restated financial statements have been re-filed under project #02467756 and the applicable certifications have been re-filed under project #02467558; and
2. news release in connection with the abovementioned amended and restated annual financial statements for the year ended October 31, 2015.

In connection with the review by the Commission, the amended and restated financial statements include an updated auditor's report and disclosure regarding: (i) the Company's influence with regards to its investments in AleAnna Energy LLC (*see Note 3*) and (ii) the expiration of warrants on November 14, 2013 (*see Note 11*).

Yours truly,

**BRS RESOURCES LTD.**

*"Byron Coulthard"*

Per: Byron Coulthard  
President and CEO