

BRS RESOURCES LTD.
308 – 1441 Johnston Road
White Rock, BC V4B 3Z7

November 24, 2022

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**”)
Interim Financial Statements for the nine month period ended July 31, 2022

Management of the Company has determined that the Company needs to file amended financial statements and management’s discussion and analysis for the nine months ended July 31, 2022 as the ones filed on October 28, 2022 were incorrect and were filed in error. As a result of this error, the following documents are being re-filed:

1. amended interim financial statements for the nine month period ended July 31, 2022. The amended financial statements have been re-filed under project #03449623 and the applicable certifications have been re-filed under project #03449626; and
2. amended interim management’s discussion and analysis for the nine month period ended July 31, 2022 which have been refiled under project #03449624.

The Company has filed a news release in connection with the abovementioned amended interim financial statements and management’s discussion and analysis for the nine months ended July 31, 2022.

Yours truly,

BRS Resources Ltd.

“Byron Coulthard”
Byron Coulthard
Chief Executive Officer