

Section 17 - Whistle-Blower Policy

**(as adopted by the Board of Directors of the Corporation on
November 24, 2009)**

1. Introduction

The Corporation's Board of Directors has formed an Audit Committee, one of the responsibilities of which is to ensure that the company has appropriate procedures for the receipt, retention and treatment of complaints about the Corporation's accounting, internal accounting controls and auditing matters. In addition, these procedures, which are set out below in what is known as the Whistle-Blower Policy, can be used for concerns of any form of abuse or harassment of any individual at work or of any other corporate or individual impropriety.

2. Procedures

2.1 Submission and Receipt of Complaints

Issues and concerns in any form, including a complaint, demand for remedial action or a report of a suspected violation of law or Corporation policy (referred to herein as a "complaint") that relate to the Corporation's accounting, internal accounting controls, or auditing matters, or racial, sexual or other discriminatory abuse or harassment or contravention of any of the Corporation's policies may be reported anonymously or otherwise to the Chair of the Corporation's Audit Committee. Complaints may be reported to the Chair of the Corporation's Audit Committee in any manner, including in person, via telephone, via email, or submitted via regular mail. Complaints submitted by email should be addressed to: AuditCommChair@BrettResources.com. Complaints submitted by mail should be addressed to the Chair of the Brett Resources' Audit Committee and marked "Private and Confidential".

2.2 Treatment of Complaints

- A reporting director, officer or employee may disclose his or her identity, but is not required to do so. Confidentiality of the reporting person will be maintained to the fullest extent possible consistent with the need to conduct an adequate investigation. Any system established for exchanging information with a complainant shall be designed to maintain anonymity.

- All complaints will be investigated promptly. The Chair of the Audit Committee shall inform the Audit Committee, in summary form or otherwise, of any complaint received, with an initial assessment as to the appropriate treatment of the complaint. Assessment, investigation and evaluation of any complaint shall be conducted by, or at the direction of, the Audit Committee.
- Following investigation and evaluation of a complaint, the Chair of the Audit Committee shall make a written report to the Audit Committee on recommended disciplinary or remedial action, if any. The action determined by the Audit Committee to be appropriate under the circumstances shall then be brought to the Corporation's Board of Directors or to the appropriate member(s) of senior management for authorization or implementation, respectively.

3. Retaliation

Employees shall not be discharged, demoted, suspended, threatened, harassed or discriminated against in any manner on account of such employees making a complaint in good faith. In fact, any effort to retaliate against any person making a complaint in good faith is strictly prohibited and shall be reported immediately to the Chair of the Audit Committee. An employee who retaliates against a person who has reported a violation in good faith is subject to disciplinary action up to and including dismissal.

4. Retention of Records of Complaints

The Audit Committee shall retain as part of the records of the Audit Committee any complaints submitted under these procedures, tracking their receipt, investigation and resolution, for a period of time in compliance with applicable laws and any Corporation document retention policies. Complaints shall be retained subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the complaint.