

SECURITIES ACT

MATERIAL CHANGE REPORT

Item 1 Name and address of Company

Tower Resources Ltd.
2110-1177 West Hastings Street
Vancouver BC V6E 2K3

Item 2 Date of Material Change

December 7, 2011

Item 3 Press Release

News Release dated December 7, 2011 disseminated via The NewsWire under section 7.1 of National Instrument 51-102

Item 4 Summary of Material Change

See attached copy of the December 7, 2011, News Release.

Item 5 Full Description of Material Change

See attached copy of the December 7, 2011, News Release.

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102:

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Senior Officers

Len Guenther, Director of the Issuer, is knowledgeable about the material change and this report. His business telephone no. is (604) 669-4340.

Item 9 Date of Report

December 7, 2011

"Len Guenther"
Director



December 7, 2011

TWR: TSX Venture Exchange

**NEWS RELEASE
TOWER RESOURCES LTD. ANNOUNCES
NON-BROKERED PRIVATE PLACEMENT**

VANCOUVER, BC: Tower Resources Ltd. (the "Company") announces that it has arranged, subject to regulatory approval, a non-brokered private placement (the "Offering") of up to 4,000,000 Flow-Through Common Shares (the "Shares") at a price of \$0.40 per Share for gross proceeds of up to \$1,600,000.

Closing of the Offering is subject to the receipt of all necessary corporate and regulatory approvals, including the TSX Venture Exchange. Proceeds from the Offering will be used by the Company to finance its 2012 exploration program in British Columbia.

TOWER RESOURCES LTD.

Mark Vanry – Director, CEO & President
(604) 558-2565
mvanry@towerresources.ca

Neither the TSX Venture Exchange nor the Investment Industry Regulatory Organization of Canada accepts responsibility for the adequacy or accuracy of this release.