

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 9, 2011

Item 3 Press Release

News Release dated December 9, 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 9, 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 9, 2011

"Len Guenther"
Director



December 9, 2011

TWR: TSX Venture Exchange

NEWS RELEASE
TOWER GRANTS INCENTIVE STOCK OPTIONS

Tower Resources Ltd. has granted 100,000 incentive stock options to a consultant of the company. The options have been granted at an exercise price of \$0.35 and expire December 9, 2016.

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.