

FORM 51-102F3

SECURITIES ACT

MATERIAL CHANGE REPORT

Item 1 Name and address of Company

Tower Resources Ltd. (the "Company" or "Tower")
530-510 Burrard Street
Vancouver BC V6C 3A8

Item 2 Date of Material Change

July 11, 2013

Item 3 Press Release

News Release dated July 18, 2013 disseminated via The NewsWire.

Item 4 Summary of Material Change

The Company has entered into an earn in option to acquire 100% of the Rabbit North Property in the Kamloops mining district, south central BC

Item 5 Full Description of Material Change

Tower Resources Ltd., (TSX.V: TWR) announces the signing of an agreement to acquire the Rabbit North Copper (Cu) – Gold (Au) Property located in the Kamloops mining division of south central British Columbia. Under the terms of the agreement, Tower may acquire a 100% interest in the property subject to a 3% NSR.

The Rabbit North property comprises 2850 hectares located in the active and significant Kamloops mining division. The road accessible property is approximately 14.5 kilometres west of the producing New Afton mine operated by New Gold Inc. (Measured and Indicated Mineral Resources of 51.8 million tonnes at 1.26% Cu, 0.91 grams per tonne (g/t) Au, 2.9 g/t silver and .11 g/t palladium at 0.5% Cu cutoff) and approximately 28 kilometres east northeast of the producing Highland Valley mine operated by Teck Resources Limited, Canada's largest copper producer.

Alkalic porphyry related mineralization and alteration at the Rabbit North property is documented in two host rock types; the three by two kilometer Late Triassic to Early Jurassic zoned alkaline intrusion termed the Durand Stock, and the intrusion's volcanic country rocks assigned to the Upper Triassic Nicola Group. The age of the Durand Stock is approximately the same age as the Guichon and Iron Mask batholiths, which host the Highland Valley and New Afton mines respectively. Copper mineralization within the porphyritic monzonite core of the Durand Stock is characterized by disseminated and blebby chalcopyrite whereas mineralization hosted in the Nicola volcanics is dominantly characterized by disseminated and blebby chalcopyrite and pyrite (+/- bornite) associated with varying degrees of albite, biotite and magnetite alteration.

Historical exploration on the property was completed by major companies such as Kennco, Noranda and Cominco in the 1960s and 1970s and by junior companies such as ProAm Exploration and Auterra

Ventures in the late 1990s and early 2000s. These programs consisted of shallow diamond drilling in a confined area, percussion drilling, soil and organic geochemistry and various geophysical programs. Collectively, the historical work outlines numerous porphyry related targets that Tower intends to investigate in detail during the 2013 field season. .

Under the terms of the option agreement dated July 11, 2013, subject to TSX Venture Exchange acceptance, Tower can earn a 100% interest in the property by making cash payments of \$170,000 and issuing one million common shares over a 4-year period, to the vendors, in addition to funding aggregate exploration expenditures of \$2,000,000 over a 5-year period. The agreement is subject to 3% NSR, 2% of which can be purchased by Tower for \$3,500,000.

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

Mark Vanry, President of the Issuer, is knowledgeable about the material change and this report. His business telephone no. is (604) 558-2565.

Item 9 Date of Report

July 18, 2013

"Mark Vanry"
President