

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

April 1, 2014

Item 3 Press Release

News Release dated April 1, 2014 disseminated via The NewsWire.

Item 4 Summary of Material Change

The Company has closed its previously announced private placement of 13,920,000 units at a price of \$0.05 per unit for total proceeds of \$696,000

Item 5 Full Description of Material Change

The Company has completed its private placement offering (the "Offering") of units of the Company (the "Units") at a price of \$0.05 per Unit.

Under the Offering, the Company sold an aggregate 13,920,000 Units for gross proceeds of \$696,000.

Each Unit consists of one common share of the Company and one-half of one common share purchase warrant (each whole warrant, a "Warrant"). Each Warrant will entitle the holder thereof to acquire an additional common share of the Company at a price of \$0.10 per share for a period of 24 months expiring April 1, 2016. Upon completion of the four month statutory hold period, the Company may accelerate the expiry of the Warrants if the twenty-day volume-weighted average trading price of the Company's common shares is greater than \$0.20 provided that (a) the Company gives notice of the same in writing to the holder of the Warrants, and (b) the accelerated expiry date is a date which is not less than 30 calendar days after the date of such notice.

The net proceeds from the Offering will be used for general working capital.

All of the securities issued under the Offering are subject to a statutory hold period until August 2, 2014 in accordance with applicable Canadian securities laws.

This news release does not constitute an offer to sell or a solicitation of an offer to sell any of the securities in the United States. The securities have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act") or any state securities laws and may not be offered or sold within the United States or to U.S. Persons unless registered under the U.S. Securities Act and applicable state securities laws or an exemption from such registration is available.

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

April 4, 2014,

"Mark Vanry"
President