

TOWER Australia Group Limited

DIRECTORS' DECLARATION

For the year ended 30 September 2008

In the Directors' opinion:

- a) the financial statements and notes set out on pages 25 to 68 are in accordance with the *Corporations Act 2001*, including:
 - (i) complying with Accounting Standards and other mandatory professional reporting requirements, the *Corporations Regulations 2001* and
 - (ii) giving a true and fair view of the Company's and the Group's financial position as at 30 September 2008 and of their performance for the financial year ended on that date and
- b) there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

The directors have been given the declarations by the chief executive officer and chief financial officer required by section 295A of the *Corporations Act 2001*.

This declaration is made in accordance with a resolution of the directors.



R B Thomas
Director



J R Minto
Director

Sydney 26 November 2008