

AMENDED AND RESTATED
AUDIT COMMITTEE CHARTER
TOWER INTERNATIONAL, INC.

Purpose

The primary purpose of the Audit Committee (the "**Committee**") of the Board of Directors (the "Board") of Tower International, Inc. (the "Company") is to assist the Board in fulfilling its responsibility to oversee (a) the integrity of the Company's financial statements and other financial information furnished by the Company, (b) the Company's compliance with legal and regulatory requirements, (c) the Company's systems of internal accounting and financial controls, (d) the independent auditor's engagement, qualifications, performance, compensation and independence, (e) the performance of the Company's internal audit function, and (f) compliance with the Company's Code of Business Conduct & Ethics (the "Code of Conduct").

Membership

Members of the Committee shall be appointed by the Board. The Committee shall be comprised of at least three members of the Board, the precise number to be determined from time to time by the Board. Members shall satisfy the New York Stock Exchange ("**NYSE**") independence standards set forth in Section 303A.02 of the Listed Company Manual of the NYSE (the "**Manual**") and the independence requirements of SEC Rule 10A-3(b)(1).

No member of the Committee shall serve on the audit committees of more than three public companies (including the Company's Audit Committee).

All Committee members will be directors:

1. who have no relationship to the Company that may interfere with the exercise of their independence from management and the Company; and
2. who are financially literate as such qualification is interpreted by the Board in its business judgment.

The Committee shall endeavor to include at least one member who qualifies as an "audit committee financial expert" for purposes of Item 401(h) of SEC Regulation S-K. At a minimum, at least one member of the Committee will have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment.

Committee Responsibilities and Powers

In furtherance of its purpose, the Committee shall have the following authority and responsibilities:

1. The Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company. The Committee shall have authority to retain such outside counsel, experts and other advisors as the Committee may deem appropriate in its sole discretion. The Committee shall have sole authority to approve related fees and retention terms. The Committee shall have available appropriate funding from the Company as determined by the Committee for payment of:
 - compensation to any accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
 - compensation to any advisers employed by the Committee; and
 - ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

2. The Committee shall review and discuss with management and the independent auditor, prior to release to the general public and legal and regulatory agencies, the annual audited financial statements and quarterly financial statements, including disclosures contained in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and matters required to be reviewed under applicable legal, regulatory or NYSE requirements, including without limitation critical accounting policies and practices. As part of this review process, the Committee shall review management's report on internal controls and the independent auditor's attestation on management's assertion, when and as required by Section 404 of the Sarbanes-Oxley Act of 2002, and discuss with management and the independent auditors (a) any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

While fundamental responsibility for the Company's financial statements and disclosures rests with management and the independent auditor, the Committee shall review: (A) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (B) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial

- statements, including analyses of the effects of alternative GAAP methods on the financial statements; (C) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and (D) the type and presentation of information to be included in earnings press releases and earnings outlook provided to analysts and rating agencies.
3. The Committee shall discuss with management and the independent auditor, as appropriate, prior to release to the general public and legal and regulatory agencies, earnings press releases and financial information and earnings outlook provided to analysts and to rating agencies. The responsibility to discuss earnings releases, as well as financial information and earnings outlook, may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made). Thus, the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings outlook.
 4. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such registered public accounting firm shall report directly to the Committee. Without limiting the generality of the foregoing, the Committee shall:
 - have the sole authority and responsibility to select, evaluate and, where appropriate, replace the independent auditor;
 - have the sole authority to pre-approve all audit engagement fees and terms, and the Committee, or a designated member of the Committee, must pre-approve any non-audit service to be provided to the Company by the independent auditor;
 - on a periodic basis, meet separately with the independent auditor to discuss any matters that the Committee or auditor believe should be discussed privately;
 - discuss separately with management and the independent auditor any audit problems or difficulties and management's response; and
 - be directly responsible for the resolution of disagreements between management and the independent auditor regarding the Company's financial reporting.
 5. The Company's Lead General Auditor (i.e., the individual with principal responsibility for the internal audit function) (the "GA") shall report jointly to the Committee and the Chief Financial Officer ("CFO"). With respect to the Company's internal audit function, the Committee, together with the CFO, shall:
 - review the responsibilities, functions and performance of the Company's internal audit function, including plans, budget, and the scope and results of internal audits;

- approve the GA's Charter and annual audit plan;
 - Provide consultation for the CFO's periodic performance review of the GA; and
 - on a periodic basis, meet separately with the GA to discuss any matters that the Committee, the CFO, or the GA believe should be discussed privately.
6. The Committee shall discuss guidelines and policies developed by Company management and the Board with respect to risk assessment and risk management and the steps that the Company's management has taken to monitor and control financial risk exposure, including anti-fraud programs and controls. The Committee shall discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
 7. The Committee shall prepare an audit committee report in accordance with SEC regulations to be included in the Company's annual proxy statement.
 8. The Committee shall set policies for the hiring of employees or former employees of the Company's independent auditor.
 9. The Committee shall review and investigate any matters pertaining to the integrity of management, including conflicts of interest, or adherence to standards of business conduct as required in the policies of the Company. The Committee shall review and approve related party transactions according to such policies as may be adopted by the Board from time to time. The Committee shall conduct an annual review of the Company's related party policy and recommend amendments, as may be required, for consideration by the Board.
 10. The Committee shall review the Company's financial reporting and accounting standards and principles, significant changes in such standards or principles or in their application and the key accounting decisions affecting the Company's financial statements, including alternatives to, and the rationale for, the decisions made.
 11. Periodically, the Committee shall meet separately with (a) the Chief Executive Officer, CFO, Chief Operating Officer and other members of senior management, (b) internal auditors (or other personnel responsible for the internal audit function) and (c) the independent auditors, in each case to discuss any matters that the Committee or such persons believe should be discussed privately.

12. The Committee shall obtain and review at least annually a formal written report from the independent auditor delineating:

- the auditor's internal quality-control procedures;
- any material issues raised by the most recent internal quality-control review, or peer review, of the auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditor, and any steps taken to deal with any such issues; and
- all relationships between the independent auditor and the Company, in order to assess the auditor's independence.

After reviewing the foregoing report and the independent auditor's work throughout the year, the Committee shall evaluate the independent auditor's qualifications, performance and independence. This evaluation shall include the review and evaluation of the lead partner of the independent auditor. In making its evaluation, the audit committee shall take into account the opinions of management and the Company's internal auditors (or other personnel responsible for the internal audit function). In addition to assuring the regular rotation of the audit partners on the engagement team as required by law, the Committee shall consider whether, in order to assure continuing auditor independence, there should be regular rotation of the audit firm itself. The Committee shall present its conclusions with respect to the independent auditor to the Board.

13. Upon receipt of such written report, the Committee shall discuss with the independent auditor any such disclosed relationships and their impact on the independent auditor's objectivity and independence, and shall recommend that the Board take appropriate action in response to the auditor's report to satisfy itself of the independence of the independent auditor.

14. The Committee shall establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, including procedures for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, auditing matters or violations of the Company's Code of Conduct.

15. The Committee shall regularly review with the independent auditor any difficulties the auditor encountered in the course of the audit work, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. Among the items the Committee shall review with the auditor are: accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise); any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement; and any "management" or "internal control" letter issued, or

proposed to be issued, by the audit firm to the Company. Such review shall also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.

16. The Committee shall review at least annually the adequacy of this charter and recommend any proposed changes to the Board for approval.
17. The Committee shall conduct and present to the Board an annual performance evaluation of the Committee.

Committee Structure and Operations

The Board shall designate one member of the Committee to act as its chairperson.

The Committee shall meet in person or telephonically at such times and places as shall be determined by the Committee chairperson. The chairperson, with input from the other members of the Committee, shall set the agendas for Committee meetings.

The Committee shall maintain minutes containing a summary of the actions taken at each Committee meeting, which shall be maintained in the corporate minute books of the Company and available to the Board at all times. The Committee shall report regularly to the Board; in doing so, the Committee shall review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors, or the performance of the internal audit function.

The Board shall retain the authority to remove members of the Committee from time to time, subject to the membership requirements applicable to the Committee.