AUDIT COMMITTEE DISCLOSURE

Under Canadian National Instrument 52-110 – Audit Committees ("**NI 52-110**") reporting issuers are required to provide disclosure with respect to its Audit Committee including the text of the Audit Committee's Charter, composition of the Committee, and the fees paid to the external auditor. Strongbow Resources Inc. (the "**Company**") provides the following disclosure with respect to its Audit Committee:

Audit Committee Charter

The following is the text of the Company's Audit Committee Charter.

1. Purpose of the Committee

1.1 The purpose of the Audit Committee is to assist the Board of Directors (the "**Board**") in its oversight of the integrity of Strongbow Resources Inc. (the "**Company**") financial statements and other relevant public disclosures, the Company's compliance with legal and regulatory requirements relating to financial reporting, the external auditors' qualifications and independence and the performance of the internal audit function and the external auditors.

2. Members of the Audit Committee

2.1 The Board shall approve the members of the Audit Committee.

3. Relationship with External Auditors

3.1 The external auditors are the independent representatives of the shareholders, but the external auditors are also accountable to the Board of Directors and the Audit Committee.

3.2 The external auditors must be able to complete their audit procedures and reviews with professional independence, free from any undue interference from the management or directors.

3.3 The Audit Committee must direct and ensure that the management fully co-operates with the external auditors in the course of carrying out their professional duties.

3.4 The Audit Committee will have direct communications access at all times with the external auditors, and the external auditors will report directly to the Audit Committee.

3.5 The Audit Committee shall pre-approve all services provided by the external auditors.

4. Non-Audit Services

4.1 The external auditors are prohibited from providing any non-audit services to the Company, without the express written consent of the Audit Committee. In determining whether the external auditors will be granted permission to provide non-audit services to the Company, the Audit Committee must consider that the benefits to the Company from the provision of such services outweighs the risk of any compromise to or loss of the independence of the external auditors in carrying out their auditing mandate.

4.2 Notwithstanding section 4.1, the external auditors are prohibited at all times from carrying out any of the following services, while they are appointed the external auditors of the Company:

(i) acting as an agent of the Company for the sale of all or substantially all of the undertaking of the Company; and

(ii) performing any non-audit consulting work for any director or senior officer of the Company in their personal capacity, but not as a director, officer or insider of any other entity not associated or related to the Company.

5. Appointment of Auditors

5.1 The external auditors will be appointed each year by the Audit Committee.

6. Evaluation of Auditors

6.1 The Audit Committee will review the performance of and fees paid to the external auditors on at least an annual basis, and notify the Board and the external auditors in writing of any concerns in regards to the performance of the external auditors, or the accounting or auditing methods, procedures, standards, or principles applied by the external auditors, or any other accounting or auditing issues which come to the attention of the Audit Committee.

7. Remuneration of the Auditors

7.1 The remuneration of the external auditors will be paid upon approval by the Audit Committee.

7.2 The remuneration of the external auditors will be determined based on the time required to complete the audit and preparation of the audited financial statements, and the difficulty of the audit and performance of the standard auditing procedures under generally accepted auditing standards and generally accepted accounting principles of the United States.

8. Termination of the Auditors

8.1 The Audit Committee has the power to terminate the services of the external auditors, with or without the approval of the Board of Directors.

9. Funding of Auditing and Consulting Services

9.1 Auditing expenses and ordinary administrative expenses of the Audit Committee will be funded by the Company. The external auditors must not perform any other consulting services for the Company, which could impair or interfere with their role as the independent external auditors of the Company.

10. Oversight of Internal Controls

10.1 The Audit Committee will have the oversight responsibility for ensuring that the internal controls over financial reporting are implemented, maintained and monitored, and that such internal controls are effective.

11. Continuous Disclosure Requirements

11.1 The Audit Committee shall review and discuss with senior management and the external auditor, before recommending them for approval by the Board: (i) annual consolidated financial statements of the Company and the related management's discussion and analysis, and (ii) all critical accounting policies.

11.2 The Audit Committee will approve the quarterly consolidated financial statements of the Company and the related management's discussion and analysis after discussion with senior management and the external auditor.

12. Other Auditing Matters

12.1 The Audit Committee may meet with the external auditors independently of the management of the Company at any time, acting reasonably.

12.2 The external auditors are authorized and directed to respond to all enquiries from the Audit Committee in a thorough and timely fashion, without reporting these enquiries or actions to the Board of Directors or the management of the Company.

13. Annual Review

13.1 The Audit Committee Charter will be reviewed annually by the Board of Directors and the Audit Committee to assess the adequacy of this Charter.

13.2 The Audit Committee will conduct an annual self-evaluation of its performance.

14. Independent Advisers

14.1 The Audit Committee shall have the power to retain legal, accounting or other advisors to assist the Committee and the Company shall provide appropriate funding for the Audit Committee to retain such advisors.

Composition of Audit Committee

The member of the Company's Audit Committee is:

Member	Independent(1)	Financially Literate(2)
Robert Martin	No	Yes
Herbert Schmidt	No	Yes
Douglas MacLellan	No	Yes

(1) A member of an audit committee is independent if the member has no direct or indirect material relationship with the Company, which could, in the view of the Board, reasonably interfere with the exercise of a member's independent judgment.

(2) An individual is financially literate if he has the ability to read and understand a set of financial statements that present a breadth of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

Relevant Education and Experience

Robert Martin, Chief Executive Officer, President, and Director

Robert Martin, P. Geol., joined the Company's Board of Directors and became the Company's President and Chief Executive Officer on March 7, 2012. Mr. Martin served as president and director of Daybreak Oil and Gas, Inc. (OTC.BB) from December 2005 to 2007, and is currently that company's vice president of exploration. As president, Mr. Martin worked extensively with the audit committee and Chief Financial Officer of Daybreak Oil and Gas, Inc. in the preparation of the company's financial statements. He is also a director and stake holder in RMJ Resources Ltd. (since 2010) and a consulting geologist with Apex Energy Consultants (since January 2009). Mr. Martin is involved with the preparation of financial projections and reserve and resource evaluations for third parties for Apex Energy Consultants. During the period from January 2002 to February 2005, Mr. Martin was president and director of Longbow Energy Corporation, a publically traded exploration and production company listed on the TSX Venture Exchange. As president, Mr. Martin worked extensively with the audit committee and Chief Financial Officer of Longbow Energy Corporation in the preparation of the company's financial statements.

In January 2012, Mr. Martin completed a one day course regarding the differences between International Financial Reporting Standards as compared to generally accepted accounting principles.

Herbert Schmidt, Chief Financial Officer, Secretary, Treasurer and Director

Herbert Schmidt, CPA, joined the Company's Board of Directors and became the Company's Chief Financial Officer on October 22, 2007. On April 9, 2008 he also became the Company's Corporate Secretary and Treasurer. Since March 2010, Mr. Schmidt has served as Chief Financial Officer and Director of EFL Overseas Inc., a publicly traded corporation focused on the exploration and development of oil and gas. Since 2001, he has served as the Director of Finance and Administration for the SLC Companies, a celebrity-based business distributing products endorsed by Suzanne Somers. Prior to that time, he was the Accounting Manager for Miod and Company, a Los Angeles forensic accounting firm, and an independent consultant with clients in entertainment, transportation, and manufacturing. Prior to 2001, Mr. Schmidt also served as the Chief Financial Officer of Com-Net Industries, and as Controller for Klausner Transportation Company.

Douglas MacLellan, Chief Operating Officer, and Director

Douglas MacLellan, P. Eng., joined the Company's Board of Directors and became the Company's Chief Operating Officer on March 7, 2012. Mr. MacLellan is a consulting engineer with Apex Energy Consultants (since August 2001) . Mr. MacLellan is involved with the preparation of financial projections and reserve and resource evaluations for third parties for Apex Energy Consultants. From May 2011 to April 2012, he was Chief Operating Officer and a director of Brandenberg Energy Corp., an oil and gas explorer listed on the TSX Venture Exchange. From March, 2001 to May 2005, Mr. MacLellan was also a director of bcMetals Corporation, a company listed on the TSX Venture Exchange. In his role as a director of Brandenberg Energy Corp. and bcMetals Corporation, Mr. MacLellan reviewed and approved those company's annual and interim financial statements.

Audit Committee Oversight

At no time since the commencement of the Company's most recently completed financial year was a recommendation of the Audit Committee to nominate or compensate an external auditor not adopted by the Board.

Reliance on Certain Exemptions

At no time since the commencement of the Company's most recently completed financial year has the Company relied on the exemption in Section 2.4 of NI 52-110 (De Minimis Non-audit Services), or an exemption from NI 52-110, in whole or in part, granted under Part 8 of NI 52-110.

Pre-Approval Policies and Procedures

The Audit Committee is authorized by the Board to review the performance of the Company's external auditors and approve in advance provision of services other than auditing and to consider the independence of the external auditors, including a review of the range of services provided in the context of all consulting services bought by the Company.

External Auditor Service Fees

The following table sets forth the aggregate fees paid or accrued for professional services rendered by Dale Matheson Carr-Hilton LaBonte, L.L.P. ("**DMCL**") for the audit of our annual financial statements for fiscal 2012 and 2011, and the aggregate fees paid or accrued for audit-related services and all other services rendered by DMCL for those years.

Financial Year Ending	Audit Fees	Audit Related Fees	Tax Fees	All Other Fees
February 29, 2012	$14,498	nil	$1,650	nil
February 28, 2011	$12,000	nil	$1,500	nil

The category of "Audit Fees" includes fees for our annual audit, quarterly reviews and services rendered in connection with regulatory filings with the SEC. "Tax Fees" include fees incurred in the review and preparation of our annual income tax filings.

Exemption

The Company is relying on the exemption provided by section 6.1 of NI 52-110 which provides that the Company, as a venture issuer, is not required to comply with Part 3 (*Composition of the Audit Committee*) and Part 5 (*Reporting Obligations*) of NI 52-110.