

JP ACCOUNTANCY CO., INC.

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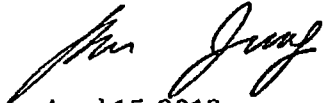
Fax: (213)252-1969

New Star Enterprises, Inc.
3030 w. 8TH Street, #200
Los Angeles, CA 90005

Re: Auditor's Consent

To the Board of Directors and Shareholders:

We agree and consent to the inclusion in the Franchise Disclosure Document of NEW STAR ENTERPRISES, INC. of the FINANCIAL STATEMENTS AS OF DECEMBER 31, 2012 and 2011, which we prepared for New Star Enterprises, Inc.



April 15, 2013

Los Angeles, California

NEW STAR ENTERPRISES, INC.

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
AS OF DECEMBER 31, 2012 and 2011**

NEW STAR ENTERPRISES, INC.

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITORS' REPORT

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