· RSM Robson Rhodes

Our Ref MAC/NM/ca

6 July 2007

The Company Secretary Global Star Holdings Limited PO Box 20 225 Denby Dale Road Wakefield West Yorkshire WF2 7AY RSM Robson Rhodes LLP
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6/82407

Dear Sir

Resignation as auditors of Global Star Holdings Limited

We are writing to give you formal notice of our intention to resign as auditors of Global Star Holdings Limited and its subsidiaries listed at Appendix I with effect from the date of this letter

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the companies' members or creditors

Yours faithfully

BER 120612 MOUNT LLP

RSM ROBSON RHODES LLP
Chartered Accountants

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RSM Robson Rhodes LLP is a similar disability partnership and is an independent member firm of RSM international an affiliation of independent accounting and consulting firms.

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

Offices at Birmingham Bristol Cambridge
Dublin, Edinburgh, Hemel Hempstead, London,
Manchester Registered office 30 Finsbury
Square London EC2P 2YU at which a list of
members may be inspected
Registered in England and Wales No OC304188



INVESTOR IN PEOPLE

Appendix I

Star Sportswear Limited

Star Knitting Co Limited

Pro Star Limited

Astro Sports International Limited