

*Consent of Independent Accountants*

We have issued our audit report dated April 2, 2004, accompanying the financial statements of American Water Star, Inc. for the year ended December 31, 2003. We hereby consent to the incorporation by reference of said report in the Form SB-2 Registration Statement of American Water Star, Inc.

We also consent to the reference to us under the caption "Expert" in the prospectus.

Signed,

A handwritten signature in cursive script that reads "Kelly & Company".

Kelly & Company  
Costa Mesa, California  
December 9, 2004