

**FORM 51-102F3
MATERIAL CHANGE REPORT**

ITEM 1. REPORTING ISSUER

Star Navigation Systems Group Ltd.
2970 Lakeshore Blvd. W., Suite 300,
Toronto, ON M8V1J7

ITEM 2. DATE OF MATERIAL CHANGE

May 23, 2008

ITEM 3. NEWS RELEASE

Press release in the form attached as Schedule "A" was disseminated on May 23, 2008.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced sale.

ITEM 5.1 FULL DESCRIPTION OF MATERIAL CHANGE

See attached Schedule "A" for a full description.

ITEM 5.2 DISCLOSURE FOR RESTRUCTURING TRANSACTIONS

Not Applicable

ITEM 6. RELIANCE ON SECTION 7.1(2) OF NATIONAL INSTRUMENT 51-102

Not applicable

ITEM 7. OMITTED INFORMATION

No information has been omitted on the basis of confidentiality.

ITEM 8. EXECUTIVE OFFICER

The following officer of the Company is knowledgeable about the material change and the Report:

Viraf S. Kapadia, Chief Executive Officer, (416) 252-2889

ITEM 9. DATE OF REPORT

Dated at Toronto, Ontario this 14th day of January, 2011.

By: (signed) Viraf S. Kapadia
Viraf S. Kapadia

Schedule "A"



**Star Navigation Announces Sale of 35 TERRASTAR Land Tracking Units
Star penetrates a new niche with resource companies**

TORONTO, May 23 /CNW/ - Star Navigation Systems Group Ltd. (TSX-V: SNA) ("Star" or the "Company"), a leading edge technology company focused on providing Aerospace Solutions, both hardware and software platforms to assist aviation operators worldwide, has now expanded its product line to land based vehicles. Star is pleased to announce the sale of 35 TERRASTAR Land Tracking units, a satellite based terrestrial fleet management solution.

The customer, a subsidiary of one of the largest gold mining companies in the world, has issued a purchase order for 35 TERRASTAR Land Tracking units. This latest sale develops a new niche market for Star's TERRASTAR Land Tracking product. Given the recent increase in profitability for the extraction of precious metals, exploration and production have increased dramatically worldwide. Given the remote destinations that many of these resource companies explore, the TERRASTAR Land Tracking product is a logical solution for asset management. As such, resource companies are an excellent target for the TERRASTAR Land Tracking product.

Under the terms of the sale, Star will install the TERRASTAR Land Tracking units and provide a complete solution. It is anticipated that delivery and installation of these units will be completed by mid-June of 2008.planned.