



KPMG LLP
One Lombard Place
Suite 2000
Winnipeg MB R3B 0X3
Tel 204-957-1770
Fax 204-957-0808
www.kpmg.ca

To: Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
TSX Venture Exchange

March 14, 2017

Dear Sir/Madam

**Notice of Change of Auditors of Luminor Medical Technologies Inc. (formerly
Miraculins Inc.)**

We have read the Notice of Luminor Medical Technologies Inc. (formerly Miraculins Inc.) dated March 10, 2017 and are in agreement with the statements contained in such Notice.

Yours very truly

KPMG LLP

March 14, 2017

2017-03-14 Luminor Technologies LTR change of auditor reply.docx