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November 20, 2015

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

As required by section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of LED Medical Diagnostics Inc. dated October 31, 2015 (the "Notice") and, based on our knowledge of such information at this time, we agree with the second and third paragraphs of the Notice.

We have no basis to agree or disagree with the first paragraph of the Notice.

Yours truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants