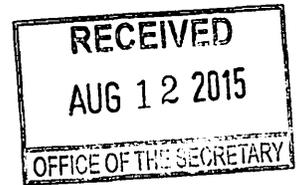


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-16502



In the Matter of

Luminary Acquisition Corp.,

Respondent.

**DIVISION OF ENFORCEMENT'S
REPLY BRIEF ON THE TIMELINESS OF LUMINARY'S APPEAL**

Introduction

In its brief, Respondent Luminary Acquisition Corp. ("Luminary") admits that its Notice of Appeal was untimely filed. Luminary Brief at 2. And, Luminary's attempt to argue the merits of its appeal in its brief is both inappropriate and unpersuasive.

Argument

In its Notice of Appeal filed on July 1, 2015, Luminary admitted that it had not provided up-to-date address information to the Commission "which prohibited [it] from providing us with the notices of this action and the proceedings." Notice of Appeal at 2. However, Luminary now suggests that the Commission could have also attempted to give it notice of the default order by e-mail. The Rules of Practice make no provision for service by email. While email service might have been possible if Luminary had filed an appearance and provided an email address to the Commission, it was defaulted because it failed to file an answer to the Order Instituting Proceedings. *See* Rule of Practice 141(b) (providing for service of orders "by facsimile transmission if the party to be served has agreed to accept such service in a writing,

signed by the party, and has provided the Commission with information concerning the facsimile machine telephone number and hours of facsimile machine operation.”).

While the initial decision revoked Luminary’s securities registration based on its default, Luminary now inappropriately tries to argue the merits of a possible defense to justify the untimeliness of its appeal. Luminary claims that its periodic reports were brought up-to-date on March 20, 2015. However, Luminary and its CEO, Shaun Morgan, have failed to disclose to the Commission that on April 14, 2015, Luminary’s auditor, Weinberg & Company, P.A., advised both Luminary and the Chief Accountant of the Commission that it did not issue the audit reports purportedly issued by it and attached to the March 2015 periodic filings made by Luminary, and that the auditor asked Luminary to withdraw the filings. Moreover, Luminary and Morgan also sent an April 15, 2015 letter to the Chief Accountant admitting that “there were errors” in the filings at issue, and stating that they expected to have “new auditors appointed and to be fully compliant with all regulations of the SEC” by April 30, 2015. Edgar currently shows that Luminary did not withdraw or amend its filings made in March 2015, nor did it announce a new auditor. Copies of the three letters are attached hereto.¹

Conclusion

For the reasons set forth above and in its initial brief, the Division respectfully requests that the Commission dismiss Luminary’s appeal as untimely.

¹ It is noted that on December 30, 2009, Mr. Morgan was convicted of bank fraud in violation of 18 U.S.C. § 1344 for depositing two counterfeit \$535,000 cashier’s checks with a bank in Utah and sentenced to imprisonment for 60 months. *U.S. v. Morgan*, Case No. 2:08-CR-00164 (D. Utah 2009) (available on PACER).

Dated: August 12, 2015

Respectfully submitted,



Kevin P. O'Rourke (202) 551-4442
Neil J. Welch, Jr. (202) 551-4731
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

I hereby certify that true copies of the Division of Enforcement's Brief On the Timeliness of Luminary's Appeal were served on the following on this 12th day of August, 2015, in the manner indicated below:

By U.S. Mail:

Luminary Acquisition Corp.
1504 R St., NW
Washington, DC 20009

Luminary Acquisition Corp.
305 W. 75th St., Suite 2C
New York, NY 10021

By U.S. Mail and Email:

Luminary Acquisition Corp.
c/o Mr. Shaun Morgan, President
Ground Floor, 1 Havelock Street
West Perth, Western Australia
Australia 6905
sm@sgmorgan.com



Neil J. Welch, Jr.



WEINBERG & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

April 14, 2015

Office of the Chief Accountant
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Via 10Aletters@sec.gov

Subject: Luminary Acquisition Corporation (Commission file number 0-28609)

This is to inform the Securities and Exchange Commission that on March 19, 2015, and March 20, 2015, Luminary Acquisition Corporation (the "Company") filed seven Form 10-K's and 21 Form 10-Q's (See attached schedule). Each of the Form 10-Q's and Form 10-K's included an audit report purportedly issued by Weinberg & Company, P.A. ("Weinberg"). The above referenced Form 10-Q's and Form 10-K's were filed without our knowledge.

Weinberg is not the auditor for the Company and Weinberg did not issue any audit reports included in the above referenced filings. Weinberg has not been associated with the Company since March 2008, and has not performed any work for the Company since March 2008.

In April 2015, the Company made inquiries of Weinberg about doing work, and Weinberg declined to accept the Company as a client or to do any work for them.

Very Truly Yours,

Weinberg & Company
Weinberg & Company, P.A.

Attachment

6100 Glades Road • Suite 204
Boca Raton, Florida 33434
Telephone: 561.487.5765
Facsimile: 561.487.5766

1925 Century Park East • Suite 1120
Los Angeles, California 90067
Telephone: 310.601.2200
Facsimile: 310.601.2201
www.weinbergla.com

Room 2109, 21/F
Shui On Centre • 6-8 Harbour Road
Wanchai, Hong Kong, P.R.C.
Telephone: 852-2780-7231
Facsimile: 852-2780-8717

Attachment

Luminary Acquisition Corporation (Commission file number 0-28609)

Form 10-K's and Form 10-Q'K

Filed March 19, 2015 and March 20, 2015

Period ended:	Form:	Date of Audit report included in filing:
Forms Filed March 20, 2015:		
12/31/2014	10-K	3/25/2014
9/30/2014	10-Q	3/25/2014
6/30/2014	10-Q	3/25/2014
3/31/2014	10-Q	3/25/2014
12/31/2013	10-K	3/25/2013
9/30/2013	10-Q	3/25/2013
6/30/2013	10-Q	3/25/2013
3/31/2013	10-Q	3/25/2013
12/31/2012	10-K	3/25/2012
9/30/2012	10-Q	3/25/2012
6/30/2012	10-Q	3/25/2012
3/31/2012	10-Q	3/25/2012
12/31/2011	10-K	3/25/2011
9/30/2011	10-Q	3/25/2011
6/30/2011	10-Q	3/25/2011
3/31/2011	10-Q	3/25/2011
12/31/2010	10-K	3/25/2010
9/30/2010	10-Q	3/25/2010
6/30/2010	10-Q	3/25/2010
Forms Filed March 19, 2015:		
3/31/2010	10-Q	3/25/2010
12/31/2009	10-K	3/25/2008
9/30/2009	10-Q	3/25/2009
6/30/2009	10-Q	3/25/2009
3/31/2009	10-Q	3/25/2009
12/31/2008	10-K	3/25/2008
9/30/2008	10-Q	3/25/2008
6/30/2008	10-Q	3/25/2008
3/31/2008	10-Q	3/25/2008



WEINBERG & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

April 14, 2015

Luminary Acquisition Corporation
1504 R Street, N.W.
Washington, D.C.

Gentlemen,

On March 19, 2015, and March 20, 2015, Luminary Acquisition Corporation (the "Company") filed seven Form 10-K's and 21 Form 10-Q's (See attached schedule). Each of the Form 10-Q's and Form 10-K's included an audit report purportedly issued by Weinberg & Company, P.A. ("Weinberg"). The above referenced Form 10-Q's and Form 10-K's were filed without our knowledge or consent.

Weinberg is not the auditor for the Company and Weinberg did not issue any audit reports included in the above referenced filings. Weinberg has not been associated with the Company since March 2008, and has not performed any work for the Company since March 2008.

We request the Company to withdrawal the filings immediately. The Company is required to report to us, and furnish a copy to the Securities and Exchange Commission, of what your immediate plans regarding this issue are. We are required by the Commission to receive this report within one business day. Due to the potential negative effect on our firm from your filings we have informed the Securities and Exchange Commission on April 14, 2015 of this situation (see attached letter).

Very Truly Yours,

Weinberg & Company
Weinberg & Company, P.A.

Attachment

6100 Glades Road • Suite 204
Boca Raton, Florida 33434
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Facsimile: 561.487.5766

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Luminary Acquisition Corporation (Commission file number 0-28609)
Form 10-K's and Form 10-Q'K
Filed March 19, 2015 and March 20, 2015

Period ended:	Form:	Date of Audit report included in filing:
Forms Filed March 20, 2015:		
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3/31/2012	10-Q	3/25/2012
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6/30/2009	10-Q	3/25/2009
3/31/2009	10-Q	3/25/2009
12/31/2008	10-K	3/25/2008
9/30/2008	10-Q	3/25/2008
6/30/2008	10-Q	3/25/2008
3/31/2008	10-Q	3/25/2008



April 15, 2015

Office of the Chief Accountant

US Securities & Exchange Commission
100 F Street, N.E
Washington D.C 20549

Sent via: 10Aletters@sec.gov

Subject: Auditor and Audit Reports 10Q and 10K

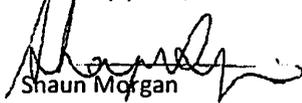
This letter is to acknowledge the letter of Weinberg & Company P.A sent to your offices on April 14 2015.

We acknowledge there was an error in our filings and we are now currently appointing a new Auditor for our firm. We had sub-contracted out the services of a third party servicing firm to bring all of our company filings and reports current, and in accordance with SEC guidelines and regulations. Without monitoring these filings it appears there were errors made which we are now only made aware of it.

It is our expectation before the end of April, (the next 15 days) to have our new auditors appointed and to be fully compliant with all regulations of the SEC.

We apologize for any inconvenience and if there is further information required please do not hesitate to contact the undersigned on email sm@sgmorgan.com or any of the numbers listed below.

Sincerely yours,


Shaun Morgan
Managing Director