



Crowe MacKay LLP

1100 – 1177 West Hastings Street  
Vancouver, BC V6E 4T5  
+1.604.687.4511 Tel  
+1.604.687.5805 Fax  
+1.800.351.0426 Toll Free  
[www.crowemackay.ca](http://www.crowemackay.ca)

November 26, 2020

**TO: Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Government of Newfoundland and Labrador Financial Services  
Regulation Division**

**AND TO: Freeman Gold Corp.**

Dear Sirs/Mesdames:

**Re: Freeman Gold Corp. – Notice of Change of Auditors**

We have reviewed the information contained in the Notice of Change of Auditor of New Found Gold Corp. dated November 17, 2020 (the “**Notice**”), which we understand will be filed pursuant to section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*. Based on our knowledge as of the date hereof, we agree with each of the statements contained in the Notice.

Yours very truly,

**“Crowe MacKay LLP”**

**Chartered Professional Accountants**