

November 9, 2020

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

Dear Sirs / Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of New Found Gold Corp.(the "Company") dated October 28, 2020 (the "Notice") and, based on our knowledge of such information at this time, we are in agreement with statements (1), (3) and (4) contained in the Notice. We neither agree nor disagree with statement (5) as we did not issue any report on the Company's financial statements relating to the relevant period.

Yours truly,



Chartered Professional Accountants