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November 2, 2020

**TO: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission**

AND TO: New Found Gold Corp.

Dear Sirs/Mesdames:

Re: New Found 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 October 28, 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