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October 14, 2020

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

Dear Sirs/Mesdames:

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the notice of change of auditor of New Found Gold Corp. dated October 9, 2020 (the "Notice") and, based on our knowledge of such information at this time, we are in agreement with statements contained in the Notice as they relate to Deloitte LLP, Chartered Professional Accountants.

Yours very truly,

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

Chartered Professional Accountants