

**CHARTERED
ACCOUNTANTS**
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May 17, 2011

Attention: Statutory Filings

B.C. Securities Commission
701 West Georgia Street
Vancouver BC V7Y 1L2

Alberta Securities Commission
4th Floor, 300 – 5th Ave SW
Calgary AB T2P 3C4

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto ON M5H 3S8

Dear Sirs:

Re: Newton Gold Corp.

Pursuant to Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditors dated May 17, 2011 for the Company and we do not disagree with the information in the said Notice.

Yours very truly,

MacKay LLP

“Anna Moreton”

Anna C. Moreton, Inc.
Incorporated Partner