

May 27, 2011

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
12th Floor, 701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**Ontario Securities Commission**

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

**Alberta Securities Commission**

4th Floor, 300 - 5th Avenue S.W.  
Calgary, AB  
T2P 3C4

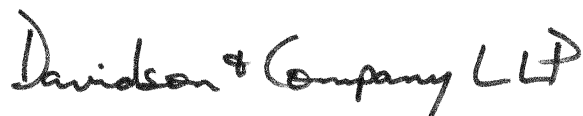
Dear Sirs:

**Re: Newton Gold Corp. (the "Company")**  
**Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated May 19, 2011 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,



**DAVIDSON & COMPANY LLP**

Chartered Accountants

**cc: TSX Venture Exchange**

