

Mail Stop 3651

June 14, 2006

Via U.S. Mail and Facsimile

Scott Dockter  
Chief Executive Officer  
NewGold, Inc.  
P.O. Box 1626  
Shingle Springs, CA 95682

RE: NewGold, Inc.  
Form 10-KSB for the Fiscal Year Ended January 31, 2005  
File No. 000-20722

Dear Mr. Dockter:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Joe Foti  
Senior Assistant Chief Accountant

Via facsimile: James Kluber, Chief Financial Officer