



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 24, 2017

Via E-mail

Brian W. Penny  
Chief Financial Officer  
New Gold Inc.  
Suite 3510 Brookfield Place, 181 Bay Street  
Toronto, Ontario, Canada M5J 2T3

**Re: New Gold Inc.**  
**Form 40-F for Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 001-31722**

Dear Mr. Penny:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining