



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

DIVISION OF  
CORPORATION FINANCE

September 1, 2011

Via E-mail

Mr. Derek Bartlett  
President and Chief Executive Officer  
Newport Gold, Inc.  
1-336 Queen St. South  
Mississauga, Ontario, Canada

**Re: Newport Gold, Inc.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed August 30, 2011  
Form 10-Q for Fiscal Quarter Ended June 30, 2011  
Filed August 22, 2011  
File No. 0-52214**

Dear Mr. Bartlett:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker  
Branch Chief

cc: David Kaye, Esq.  
Kaye Cooper Fiore Kay & Rosenberg, LLP