



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2015

Via E-mail

Mr. Brian Penny  
Chief Financial Officer  
New Gold Inc.  
Suite 1800 Two Bentall Centre  
555 Burrard Street  
Vancouver, British Columbia V7X 1M9

**Re: New Gold Inc.**  
**Form 40-F for the Year Ended December 31, 2014**  
**Filed March 27, 2015**  
**File No. 001-31722**

Dear Mr. Penny:

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/ Rufus Decker for

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining