



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, N.E.  
WASHINGTON, D.C. 20549

February 13, 2006

Paul G. Laird, President, CEO  
New Frontier Energy, Inc.  
5632 S. Spotswood Street  
Littleton, Colorado 80120

**Re: New Frontier Energy, Inc.**  
**Form 10-KSB for the fiscal year ended February 28, 2005**  
**Response letter dated February 10, 2006**  
**File No. 0-05742**

Dear Mr. Laird:

We have reviewed your response letter and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-KSB for the year ended February 28, 2005

Management's Discussion and Analysis or Plan of Operation, page 22

Liquidity and Capital Resources, page 30

1. We note your response to the comment in our letter dated January 31, 2006, and we continue to disagree with your conclusions. We reissue the comment and again request that you comply in future filings. There should be no inference whatever to the existence of reserves unless proved reserves have been established. Please confirm your intent to comply.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

Paul G. Laird  
New Frontier Energy, Inc.  
February 13, 2006  
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You may contact Sandy Eisen at (202) 551-3864 or me at (202) 551-3684 with any questions.

Sincerely,

April Sifford  
Branch Chief

cc: Sandy Eisen