



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 28, 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
File No. 0-05742

Dear Mr. Laird:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: Sandy Eisen