



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