

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
January 31, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

NeuLion, Inc.

File No. 000-53620 - CF#29188

NeuLion, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on December 20, 2012.

Based on representations by NeuLion, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

| | |
|--------------|--------------------------|
| Exhibit 10.1 | through October 30, 2017 |
| Exhibit 10.2 | through October 30, 2017 |
| Exhibit 10.3 | through October 30, 2017 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs
Special Counsel