

Mail Stop 3561

September 28, 2006

Via Fax & U.S. Mail

Mr. Michael Weiner, Chief Executive Officer  
New Frontier Media, Inc.  
7007 Winchester Circle  
Suite 200  
Boulder, Colorado 80301

**Re: New Frontier Media, Inc.  
Form 10-K for the fiscal year ended March 31, 2006  
Filed June 13, 2006  
File No. 000-23697**

Dear Mr. Weiner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief