## UNITED STATES SECURITIES AND EXCHANGE COMMISSION March 23, 2010

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

**New Frontier Media, Inc.** 

File No. 000-23697 - CF# 24662

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New Frontier Media, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-Q filed on February 9, 2010.

Based on representations by New Frontier Media, 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 exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.02 through December 15, 2010

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

Amanda Ravitz Branch Chief - Legal