

Mail Stop 3561

April 30, 2009

Burton Katz  
Chief Executive Officer  
New Motion, Inc.  
42 Corporate Park, Suite 250  
Irvine, California 92606

**Re: New Motion, Inc. (dba Atrinsic)  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed March 31, 2008  
Amendment No. 1 to Form 10-KSB for Fiscal Year Ended  
December 31, 2007  
Filed April 29, 2008  
Preliminary Proxy Statement on Schedule 14A  
Filed November 26, 2008  
File No. 001-12555**

Dear Mr. Katz:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Scott Galer, Esq.  
*Via facsimile (818) 444-6313*