

Mail Stop 4561

July 1, 2008

VIA U.S. MAIL AND FAX (214) 661-7475

John P. Murray
Chief Financial Officer
New Century Equity Holdings Corp.
200 Crescent Court
Suite 1400
Dallas, TX 75201

**Re: New Century Equity Holdings Corp.
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed March 28, 2008
File No. 000-28536**

Dear Mr. Murray:

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

Sincerely,

Kevin Woody
Branch Chief