



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4561

December 19, 2008

Mr. Mark E. Schwarz  
Chairman & Interim Chief Executive Officer  
New Century Equity Holdings Corp.  
200 Crescent Court, Suite 1400  
Dallas, Texas 75201

**Re: New Century Equity Holding Corp.  
Amendment No. 2 to Preliminary Proxy Statement on  
Schedule 14A  
Filed December 18, 2008  
File No. 000-28536**

Dear Mr. Schwarz:

We have completed our review of Amendment No. 2 to your Preliminary Proxy Statement on Schedule 14A and do not, at this time, have any further comments.

Please contact Erin Martin at 202-551-3391 or me at 202-551-3233 with any questions.

Sincerely,

Tom Kluck  
Branch Chief