



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 3, 2008

Mr. Edward R. DeStefano
Chief Executive and Financial Officer
New Century Energy Corp.
5851 San Felipe, Suite 775
Houston, TX 77057

**Re: New Century Energy Corp.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 12, 2007
File No. 0-28813**

Dear Mr. DeStefano:

We have completed our review of your 2006 Form 10-KSB, and do not, at this time, have any further comments.

Sincerely,

Jill Davis
Branch Chief