

Mail Stop 4561

February 20, 2008

*By U.S. Mail and facsimile to (910) 892-8059.*

Lisa F. Campbell  
Executive Vice President and Chief Financial Officer  
New Century Bancorp, Inc.  
700 West Cumberland Street  
Dunn, NC 28334

**Re: New Century Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Form 10-Q for the Period ended September 30, 2007  
File No. 000-50400**

Dear Ms. Campbell:

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

Sincerely,

Kevin W. Vaughn  
Branch Chief