



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

November 4, 2011

Via Email

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

**Re: New Century Bancorp  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
Filed April 1, 2011  
File No. 0-50400**

Dear Ms. Campbell:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant