

August 28, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (949) 440-7033

Ms. Patti M. Dodge
Executive Vice President and
Chief Financial Officer
New Century Financial Corporation
18400 Von Karman
Suite 1000
Irvine, CA 92612

**Re: New Century Financial Corporation
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006
File No. 001-32314**

Dear Ms. Dodge:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant