

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