



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 06, 2010

VIA U.S. MAIL AND FAX (562) 906-8459

David Duquette  
Chief Executive Officer  
New Century Companies, Inc.  
9835 Romandel Ave.  
Santa Fe Springs, California 90670

**Re: New Century Companies, Inc.  
Form 10-KSB for the year ended December 31, 2007  
Filed May 15, 2008  
Form 10-K for the year ended December 31, 2008  
Form 10-Q for the period ended September 30, 2009  
File No. 000-09459**

Dear Mr. Duquette:

We have reviewed your letter filed November 18, 2009 and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2008

Note 11. Restatement, page F-33

1. Please refer to our prior comment 12. Please note Item 4.02 of Form 8-K requires you to file a Form 8-K and disclose the specified information within four business days of management conclusion that any of the company's previously issued financial statements should no longer be relied upon because of an error in such financial statements. Please refer to SEC Release 33-8400 and file the required Item 4.02 Form 8-K regarding your restatement as soon as practicable.

Form 10-Q for the period ended September 30, 2009

Exhibit 31

2. We note that that you replaced the word "registrant" with "small business issuer" in your Form 10-Q for the period ended September 30, 2009. When you amend your filings, please also revise the certifications to present them in the exact form as set forth in Item 601(b)(31) of Regulation S-K without any modifications. Please also apply this comment to future filings.

Exhibit 32

3. We note that your certification filed pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 does not appropriately refer to the correct periodic report. Please file an amendment to your Form 10-Q for the period ended September 30, 2009 to include a certification pursuant to Section 906 that refers to the report for the period ended September 30, 2009. Your amendment must include the entire periodic report as well as currently dated and signed 906 and 302 certifications.

Form 8-K dated October 9, 2009

Item 9.01 Financial Statements and Exhibits

4. We see that you acquired Precision Aerostructures, Inc. on October 9, 2009 in exchange for 5 million shares of common stock and a promissory note for \$500,000. We see your disclosure that you will file the required financial statements of Precision Aerostructures, Inc. by amendment within the time period set forth in the instructions to Form 8-K, however, we do not see that any financial statements have been filed to date. Please note that the due date for such financial statements was no later than 71 calendar days after the initial report on Form 8-K had been filed. Please refer to Instructions to Item 9.01 of

David Duquette  
New Century Companies, Inc.  
January 06, 2010  
Page 3

Form 8-K and file the required financial statements or tell us why you do not believe such financial statements are required.

As appropriate, please amend your Form 10-Q and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Andri Boerman, Staff Accountant, at (202) 551-3645 or me at (202) 551-3640 if you have any questions regarding these comments. In this regard, do not hesitate to contact Jeff Jaramillo, Accounting Branch Chief, at (202) 551-3212.

Sincerely,

Julie Sherman  
Reviewing Accountant