



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 11, 2010

VIA U.S. MAIL

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
Form 10-K for the year ended December 31, 2008
File No. 000-09459

Dear Mr. Duquette:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief