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NYSE Group, Inc. | 20 Broad Street
New York, New York, 10005
t 212.656.5026 | f 212.656.5893
pmadlun@nyse.com

1-32314

NYSE Group

August 25, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, New Century Financial Corporation, 9.75% Series B Cumulative Redeemable Preferred Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 25, 2006. Tentative listing date – Not yet determined.

Sincerely,

PROCESSED
AUG 28 2006
J THOMSON
FINANCIAL