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NEW CENTURY COMPANIES INC
Form RW
August 28, 2006

NEW CENTURY COMPANIES, INC.
9835 Santa Fe Springs Road
Santa Fe Springs, CA 90670

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VIA ELECTRONIC SUBMISSION

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Registration Statement on Form SB-2 (the "Company")
Filed June 8, 2006
File No. 333-134863

Ladies and Gentlemen:

The Company hereby respectfully requests pursuant to Rule 477 under the Securities Act of 1933, as amended, that the Securities and Exchange Commission (the "Commission") consent to the withdrawal by the Company of its Registrant's Registration Statement on Form SB-2 filed with the Commission on June 8, 2006 (File No. 333-134863) (the "Registration Statement"). No securities were offered or sold pursuant to the Registration Statement. Please apply the Company's filing fee to its account with the Commission.

If you have any questions concerning this matter, please contact Marcelle S. Balcombe at (212) 930-9700.

Thank you for your assistance in this matter.

NEW CENTURY COMPANIES, INC.

By: /s/ David Duquette

David Duquette
President