UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of

the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 27, 2002

NEW CENTURY COMPANIES, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

0-9459 (Commission File Number) 06-1034587 (I.R.S. Employer

of incorporation)

Identification Number)

9835 Santa Fe Spring Road

Santa Fe Springs, California 90670

(Address of principal executive offices)

Registrant s telephone number, including area code: (562) 906-8455

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Not applicable

(Former name or former address, if changed since last report.)

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

c. Exhibits:

Exhibit	
No.	Description

16.1 Letter from Singer, Lewak, Greenbaum & Goldstein LLP addressed to the United States Securities and Exchange Commission.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NEW CENTURY COMPANIES, INC.

By: /s/ David Duquette

David Duquette

President and Chief Executive Officer