

NEW CENTURY FINANCIAL CORP  
Form 8-K  
February 22, 2008

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

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of Earliest Event Reported): February 15, 2008**

**New Century Financial Corporation**

(Exact name of registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction  
of incorporation)

**001-32314**  
(Commission  
File Number)

**56-2451736**  
(I.R.S. Employer  
Identification No.)

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3337 Michelson Drive, Suite CN-350

Irvine, California  
(Address of principal executive offices)

92612  
(Zip Code)

Registrant's telephone number, including area code: (949) 517-0000

3121 Michelson Drive, 5th Floor

Irvine, California

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 7.01 Regulation FD Disclosure.**

Filing of Monthly Operating Reports for the Month Ended December 31, 2007 with the Bankruptcy Court

On February 15, 2008, New Century Financial Corporation (the Company ) and certain of its debtor in possession subsidiaries (collectively with the Company, the Debtors ) filed their consolidated monthly operating report for the month ended December 31, 2007 (the December Monthly Operating Report ) with the United States Bankruptcy Court for the District of Delaware.

The December Monthly Operating Report, excluding the copies of the Debtors bank reconciliations, is attached hereto as Exhibit 99.1 and is incorporated herein by reference. The complete December Monthly Operating Report, including the copies of the Debtors bank reconciliations, is available without charge on the website of the Company s Claims and Noticing Agent, XRoads Case Management Services, at [www.xroadscms.net/newcentury](http://www.xroadscms.net/newcentury).

Cautionary Statement Regarding December Monthly Operating Report

The December Monthly Operating Report contains financial information that has not been audited or reviewed by independent registered accountants, is not presented in accordance with generally accepted accounting principles and may be subject to future reconciliation and adjustments. The information contained in the December Monthly Operating Report has been prepared in accordance with applicable law under chapter 11 of title 11 of the United States Code and is not to be used for investment purposes. There can be no assurance that the December Monthly Operating Report is complete. The Debtors may amend or otherwise change the information contained in the December Monthly Operating Report at a future date. As explained in a Current Report on Form 8 K filed by the Company with the Securities and Exchange Commission (the SEC ) on February 7, 2007, the previously filed interim financial statements of the Company for the quarters ended March 31, 2006, June 30, 2006 and September 30, 2006 should not be relied upon. As explained in a Current Report on Form 8 K filed by the Company with the SEC on June 24, 2007, the previously filed annual financial statements of the Company for its fiscal year ended December 31, 2005 should also not be relied upon. The information contained in the December Monthly Operating Report is further qualified by these disclosures.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits.**

99.1 New Century Financial Corporation monthly operating report for the month ended December 31, 2007

**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.

*February 22, 2008*

New Century Financial Corporation

*By: /s/ Holly Etlin*

*Name: Holly Etlin*

*Title: Chief Executive Officer, President and Chief Restructuring Officer*

Exhibit Index

| <b>Exhibit No.</b> | <b>Description</b>   |
|--------------------|--|
| 99.1               | New Century Financial Corporation monthly operating report for the month ended December 31, 2007 |