



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

November 2, 2009

Mr. Richard S. Greene  
Chief Financial Officer  
DELUXE CORPORATION  
3680 Victoria Street N.  
Shoreview, Minnesota 55126-2966

**Re: Deluxe Corporation**  
**Form 10-K for the year ended December 31, 2008**  
**File No. 1-07945**

Dear Mr. Greene:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief