



DIVISION OF
CORPORATION FINANCE

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

October 25, 2010

Deluxe Corporation
Lee Schram
Chief Executive Officer
3680 Victoria St. N.
Shoreview, MN 55126-2966

**Re: Deluxe Corporation
Form 10-K
Filed February 19, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 11, 2010
File No. 001-07945**

Dear Mr. Schram:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Lauren Nguyen
Attorney-Advisor