

May 10, 2007

Mail Stop 4561

Mr. George W. Gresham  
Executive Vice President and Chief Financial Officer  
eFunds Corporation  
8501 N. Scottsdale Road, Suite 300  
Scottsdale, AZ 85253

Re: eFunds Corporation  
Form 10-K for the year ended December 31, 2006  
File No. 1-31951

Dear Mr. Gresham:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief