

Mail Stop 4561

June 26, 2007

Mr. Robert O. Carr
Chairman of the Board and Chief Executive Officer
Heartland Payment Systems, Inc.
90 Nassau Street
Princeton, NJ 08542

**Re: Heartland Payment Systems, Inc.
Form 10-K for the year ended December 31, 2006
Filed March 9, 2007
File No. 001-32594**

Dear Mr. Carr:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant

