



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2011

David W. Nelms  
Chief Executive Officer  
Discover Financial Services  
2500 Lake Cook Road  
Riverwoods, IL 60015

**Re: Discover Financial Services  
Form 10-K  
Filed January 26, 2011  
File No. 001-33378**

Dear Mr. Nelms:

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

Sincerely,

Stephanie Hunsaker  
Senior Assistant Chief  
Accountant