

July 24, 2006

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

Terry D. Peterson, Chief Accounting Officer

Deluxe Corporation

3680 Victoria St. N.

Shoreview, Minnesota 55126

**Re: Deluxe Corporation  
Form 10-K for the Year Ended December 31, 2005  
File 001-07945**

Dear Mr. Peterson:

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

Sincerely,

David R. Humphrey  
Branch Chief-Accountant