



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

November 2, 2009

Mr. Richard S. Greene
Chief Financial Officer
DELUXE CORPORATION
3680 Victoria Street N.
Shoreview, Minnesota 55126-2966

Re: Deluxe Corporation
Form 10-K for the year ended December 31, 2008
File No. 1-07945

Dear Mr. Greene:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief