



DIVISION OF
CORPORATION FINANCE

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

May 29, 2009

Gregg W. Sonnen
Chief Accounting Officer
First Data Corporation
6200 South Quebec Street
Greenwood Village, CO 80111

**Re: First Data Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 001-11073**

Dear Mr. Sonnen:

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

Sincerely,

Michael P. Seaman
Staff Attorney