



DIVISION OF
CORPORATION FINANCE

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

June 14, 2011

Via Mail and Facsimile (404-890-2060)

Jonathan J. Judge
Chief Executive Officer
First Data Corporation
5565 Glenridge Connector, NE
Suite 2000
Atlanta, GA 30342

**Re: First Data Corporation
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 9, 2011
File No. 001-11073
Response Letter Filed May 31, 2011**

Dear Mr. Judge:

We refer you to our comment letter dated May 16, 2011 regarding possible business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director
Division of Corporation Finance