June 26, 2007

Mr. Robert O. Carr Chairman of the Board and Chief Executive Officer Heartland Payment Systems, Inc. 90 Nassau Street Princeton, NJ 08542

> Re: Heartland Payment Systems, Inc. Form 10-K for the year ended December 31, 2006 Filed March 9, 2007

File No. 001-32594

Dear Mr. Carr:

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

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant