NEW ENGLAND BUSINESS SERVICE INC Form SC TO-C May 17, 2004

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE TO-C TENDER OFFER STATEMENT

UNDER

SECTION 14(D)(1) OR 13(E)(1)

OF THE SECURITIES EXCHANGE ACT OF 1934

NEW ENGLAND BUSINESS SERVICE, INC.

(Name of Subject Company)

HUDSON ACQUISITION CORP.

and

DELUXE CORPORATION

(Name of Filing Persons (Offeror))

COMMON STOCK, PAR VALUE \$1.00 PER SHARE

(Title of Class of Securities)

64	38'	721	04

(CUSIP Number of Class of Securities)

ANTHONY C. SCARFONE

SENIOR VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY

DELUXE CORPORATION

3680 VICTORIA ST. N.

SHOREVIEW, MINNESOTA 55126-2966

(651) 483-7122

 $(Name, address\ and\ telephone\ number\ of\ person\ authorized\ to\ receive\ notices\ and$

communications on behalf of filing person)

COPIES TO:

ROBERT A. ROSENBAUM, ESQ.

DORSEY & WHITNEY LLP

SUITE 1500

50 SOUTH SIXTH STREET

MINNEAPOLIS, MINNESOTA 55402

(612) 340-5681

CALCULATION OF FILING FEE

TRANSACTION VALUATION
Not Applicable

AMOUNT OF FILING FEE Not Applicable

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 Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was
previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: NOT APPLICABLE
Form or Registration No.: NOT APPLICABLE

Date Filed: NOT APPLICABLE

x Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes to designate any transactions to which the statement relates:

- x third-party tender offer subject to Rule 14d-1.
- " issuer tender offer subject to Rule 13e-4.
- " going-private transaction subject to Rule 13e-3.
- " amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: "

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SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DELUXE CORPORATION

By: /s/ Anthony C. Scarfone

Anthony C. Scarfone

Senior Vice President, General Counsel and Secretary

HUDSON ACQUISITION CORP.

By: /s/ Anthony C. Scarfone

Anthony C. Scarfone

Executive Vice President and Secretary

Dated: May 17, 2004

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION
99.1	Transcript of conference call held on May 17, 2004 relating to proposed acquisition of New England Business Service, Inc. by Deluxe Corporation