

February 6, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (770) 829-8267

Mr. Joseph C. Hyde  
Chief Financial Officer  
Global Payments, Inc.  
10 Glenlake Parkway, North Tower  
Atlanta, GA 30328-3495

Re: Global Payments, Inc.  
Form 10-K for the year ended May 31, 2005  
Filed August 15, 2005  
File No. 001-16111

Dear Mr. Hyde:

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

Sincerely,

Steven Jacobs  
Accounting Branch Chief

??

??

??

??

Mr. James G. Kelly  
Global Payments, Inc.  
January 19, 2006  
Page 1