March 21, 2007

Mail Stop 4561

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

Re: Global Payments Inc.

Form 10-K for the year ended May 31, 2006

Filed August 4, 2006

Form 10-Q for the quarter ended August 31, 2006

Filed October 6, 2006 File No. 1-16111

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,

Linda van Doorn Senior Assistant Chief Accountant