



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2010

*By U.S. Mail and facsimile to 770-829-8513*

Mr. Daniel O'Keefe  
Chief Accounting Officer  
Global Payments Inc.  
10 Glenlake Parkway, North Tower  
Atlanta, Georgia 30328

**Re: Global Payments Inc.  
Form 10-K for the Fiscal Year Ended May 31, 2010  
Filed July 28, 2010  
File No. 1-16111**

Dear Mr. O'Keefe:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief