

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

November 12, 2019

Jeffrey Sloan Chief Executive Officer GLOBAL PAYMENTS INC 3550 Lenox Road Atlanta, Georgia 30326

Re: GLOBAL PAYMENTS INC

Form 10-K for the fiscal year ended December 31, 2018 Filed February 21, 2019 Form 8-K filed July 30, 2019

File No. 1-16111

Dear Mr. Sloan:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: David Green, General Counsel