

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

DIVISION OF CORPORATION FINANCE

October 13, 2022

Jeffrey S. Sloan Chief Executive Officer and Director Global Payments Inc. 3550 Lenox Road Atlanta, GA 30326

> Re: Global Payments Inc. Definitive Proxy Statement on Schedule 14A Filed March 17, 2022 File No. 001-16111

Dear Jeffrey S. Sloan:

We have completed our review of your filing. 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 Disclosure Review Program