

**Global Payments Inc.**  
3550 Lenox Road  
Atlanta, Georgia 30326  
770-829-8000  
www.globalpay.com

August 12, 2019

Via EDGAR

William H. Thompson  
Accounting Branch Chief Office of Consumer Products  
United States Securities and Exchange Commission  
Mail Stop 3561  
100 F Street, NE  
Washington, D.C. 20549

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  
Request for Extension

Dear Mr. Thompson:

Global Payments Inc. (the "Company") acknowledges receipt of the letter dated July 30, 2019 from the Staff of the Division of Corporate Finance of the Securities and Exchange Commission. In a phone conversation today with Ta Tanisha Meadows of the Staff, Ms. Meadows kindly granted the Company's request for an extension to August 20, 2019 to respond to the Staff's comment. Accordingly, the Company plans to respond to the Staff's comment letter on or before that date. The Company greatly appreciates the Staff's cooperation in this regard.

Sincerely,

/s/ David M. Sheffield  
David M. Sheffield  
Senior Vice President and  
Chief Accounting Officer