

July 23, 2019

VIA EDGAR

Scott M. Anderegg
Division of Corporation Finance
Office of Financial Services
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Global Payments Inc.
Registration Statement on Form S-4
File No. 333-232545
Request for Effectiveness**

Dear Mr. Anderegg:

Reference is made to the Registration Statement on Form S-4 (File No. 333-232545) filed by Global Payments Inc. (the "Company") with the U.S. Securities and Exchange Commission (the "SEC") on July 3, 2019, as amended on July 23, 2019 (the "Registration Statement").

The Company hereby requests the Registration Statement be made effective at 4:00 p.m., Eastern Time, on July 25, 2019, or as soon as possible thereafter, in accordance with Rule 461 promulgated under the Securities Act of 1933, as amended.

Please contact Jacob A. Kling of Wachtell, Lipton, Rosen & Katz at (212) 403-1003 or JAKling@wlrk.com with any questions you may have concerning this letter, or if you require any additional information. Please notify Mr. Kling when this request for acceleration of effectiveness of the Registration Statement has been granted.

[Signature Page Follows]

Very truly yours,

GLOBAL PAYMENTS INC.

By: /s/ David L. Green

Name: David L. Green

Title: Executive Vice President, General Counsel and
Corporate Secretary

cc: Jacob A. Kling, Wachtell, Lipton, Rosen & Katz