

March 21, 2007

Mail Stop 4561

Mr. Joseph C. Hyde
Chief Financial Officer
Global Payments Inc.
10 Glenlake Parkway, North Tower
Atlanta, GA 30328

Re: Global Payments Inc.
Form 10-K for the year ended May 31, 2006
Filed August 4, 2006
Form 10-Q for the quarter ended August 31, 2006
Filed October 6, 2006
File No. 1-16111

Dear Mr. Hyde:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant