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EBSA/PUBLIC DISCLOSURE

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Emily W. Mao

Direct Dial: 202-239-3374

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September 23, 2010

*VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED*

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Statement Regarding Alternative Method of Compliance with Reporting
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to 29 C.F.R. § 2520.104-23, the following information is provided
regarding a nonqualified deferred compensation plan established by Global Payments
Inc. (the "Company"):

1. Name and address of the Company:

Global Payments Inc.
10 Glenlake Parkway, NW
North Tower
Atlanta, GA 30328
2. Employer Identification Number: 58-2567903
3. The Company has established a nonqualified deferred compensation plan
on behalf of eligible employees, effective as of September 14, 2010,
known as the Global Payments Inc. Non-Qualified Deferred
Compensation Plan (the "Plan").
4. The Company established the Plan primarily for the purpose of providing
deferred compensation for a select group of management or highly
compensated employees and non-employee directors.

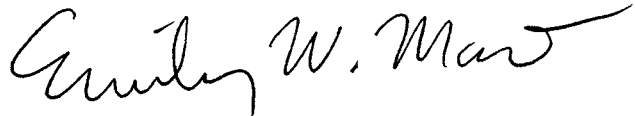
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5. Currently, there are eight (8) non-employee directors who are eligible to participate in the Plan and twenty-four (24) employees who are eligible to participate in the Plan.
6. The above-described deferred compensation plan is the only such Plan maintained by the Company for its employees or non-employee directors.

At your request, we will provide you with a copy of the Plan or any other documents you may require.

If you have any questions or if anything further is required, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Emily W. Mao". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Emily W. Mao

cc: Leslie Luck, Esq.
Global Payments Inc.

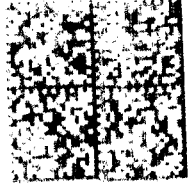
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