

Mr. Charles D. Drucker
Executive Chairman and Co-Chief Executive Officer
8500 Governor's Hill Drive
Symmes Township, OH 45249

Re: Worldpay, Inc.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 28, 2018
Form 10-Q for Fiscal Quarter Ended June 30, 2018
Filed August 9, 2018
File No. 001-35462

Dear Mr. Drucker:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-Q for Fiscal Quarter Ended June 30, 2018

Note 11. Segment Information, page 35

1. We note your disclosure that as a result of your acquisition of Legacy Worldpay, you reorganized your reportable segments. We further note that your reportable segments are the same as your operating segments. In order to assist us in understanding your revised segment presentation, please provide us with the following information:

Tell us the title and describe the role of each of the individuals who report to the CODM.

Identify and describe the role of each of your segment managers.

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Tell us how often the CODM meets with his direct reports, the financial information the CODM reviews to prepare for those meetings, the financial information discussed in those meetings, and who else attends those meetings.

Tell us who is held accountable for each of your Worldpay US, Worldpay UK and Global eCommerce businesses and specific GAAP or non-GAAP financial metrics for which this person is held accountable (e.g. revenue, gross profit). Also tell us the title and role of the person this individual reports to in the organization.

Describe the information regularly provided to the CODM and how frequently it is prepared.

Describe the information regularly provided to the Board of Directors and how frequently it is prepared.

Explain how budgets are prepared, who approves the budget at each step of the process, the level of detail discussed at each step, and the level

at which the CODM
makes changes to the budget.

Describe the level of detail communicated to the CODM when actual
results differ
from budgets and who is involved in meetings with the CODM to
discuss budget-to-
actual variances.

Describe the basis for determining the compensation for each of the
individuals that
report to the CODM, including the extent to which any such
individuals are
compensated based on the financial results of the Worldpay US,
Worldpay UK or
Global eCommerce businesses.

2. In light of the material change in your total assets arising from the
acquisition, in future
interim filings, please disclose segment assets. Refer to ASC
280-10-50-32(d).

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.

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You may contact Sondra Snyder, Staff Accountant at (202) 551-3332, or me
at (202)
551-3737 with any questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer

Products