



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 20, 2008

Mr. John M. Morphy
Chief Financial Officer, Paychex, Inc.
911 Panorama Trail South
Rochester, NY 14625-2396

Re: Paychex, Inc.
Form 10-K for the fiscal year ended May 31, 2007
File No. 0-11330

Dear Mr. Morphy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Branch Chief