

Room 4561

May 2, 2008

Christopher R. Reidy
Chief Financial Officer
Automatic Data Processing, Inc.
One ADP Boulevard
Roseland, New Jersey 07068

**Re: Automatic Data Processing, Inc.
Form 10-K for the fiscal year ended June 30, 2007
Filed August 29, 2007
File No. 001-05397**

Dear Mr. Reidy:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief