

PAYCHEX®

211 Panorama Trail South
P.O. Box 25397
Rochester, NY 14625-0397

LEGAL DEPARTMENT

0247

August 7, 2002

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 08 2002

Re: Paychex, Inc.
Sworn Statements Pursuant to Section 21(a)(1)
of the Securities Exchange Act of 1934

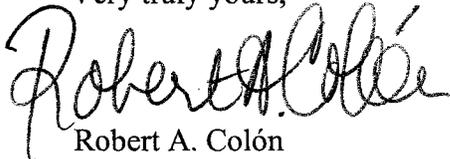
Dear Mr. Katz:

Enclosed please find, pursuant to the Commission's Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, the sworn statements of B. Thomas Golisano, Chief Executive Officer, and John M. Morphy, Chief Financial Officer, of Paychex, Inc.

Please stamp the enclosed acknowledgment copy of this letter with the date and time of filing, and return to me in the enclosed self-addressed stamped envelope.

Should you have any questions regarding the enclosed sworn statements, please feel free to call me directly at (585) 383-3754.

Very truly yours,



Robert A. Colón
Corporate Counsel

RAC/dlb
Enclosures

cc: B. Thomas Golisano
John M. Morphy

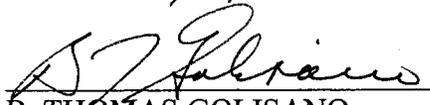
0247

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, B. THOMAS GOLISANO, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Paychex, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report; and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report.
- (2) I have reviewed the contents of this statement with Paychex' audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended May 31, 2002, filed with the Securities and Exchange Commission on July 22, 2002.

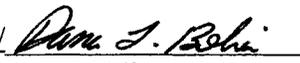
Dated: 8/6/02



B. THOMAS GOLISANO
Chairman, President and
Chief Executive Officer
Paychex, Inc.

Subscribed and sworn to
before me this 6th day
of August, 2002.

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/s/ 
Notary Public

My Commission Expires:

DANA L. BOLIA
Notary Public, State of New York
Qualified in Monroe County
No. 01BR5068323
Commission Expires Oct. 28, 2002