

**PAYCHEX®**

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

**LEGAL DEPARTMENT**

0248

(716) 385-0500  
www.paychex.com

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***

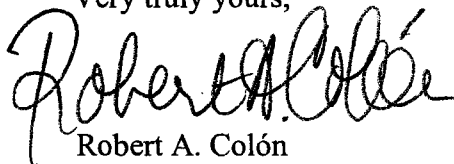
Dear Mr. Katz:

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


0248

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

I, JOHN M. MORPHY, state and attest that:

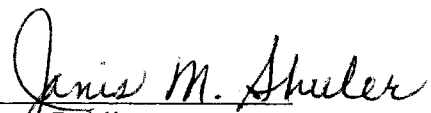
- (1) To the best of my knowledge, based upon a review of the covered reports of Paychex, Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report; and
  - no 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

  
 \_\_\_\_\_  
 JOHN M. MORPHY  
 Vice President and  
 Chief Financial Officer  
 Paychex, Inc.

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

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OFFICE OF THE SECRETARY  
AUG 08 2002**

  
 \_\_\_\_\_  
 /s/ Janis M. Shuler  
 Notary Public

My Commission Expires:

**JANIS M. SHULER**  
 Notary Public, State of New York  
 No. 4988663  
 Qualified in Monroe County  
 Commission Expires Nov. 12, 2005