

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

Mail Stop 7010

March 5, 2007

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

RE: Paychex, Inc.

Form 10-K for the fiscal year ended May 31, 2006

Filed July 21, 2006

File #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 further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash Accounting Branch Chief