

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