



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

DIVISION OF  
CORPORATION FINANCE

November 17, 2010

Martin Mucci, President and Chief Executive Officer  
Paychex, Inc.  
911 Panorama Trail South  
Rochester, New York 14625-2396

**Re: Paychex, Inc.**  
**Form 10-K for the Fiscal Year Ended May 31, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**File No. 000-11330**

Dear Mr. Mucci:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long  
Assistant Director