

DIVISION OF CORPORATION FINANCE

April 9, 2020

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, 2019 Filed July 24, 2019 File No. 000-11330

Dear Mr. Mucci:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services