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

(585) 385-6666
www.paychex.com

May 15, 2009

2009 JUN 25 AM 7:06

VIA: CERTIFIED MAIL, RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1513
Washington, D.C. 20210

Re: Paychex, Inc.
Top Hat Plan Exemption (EIN: 16-1124166)

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that Paychex, Inc. maintains three plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The approximate number of participants in each plan as of the date of this letter is set forth below.

1. Name and Address of Employer:

Paychex, Inc.
911 Panorama Trail South
Rochester, New York 14625-0397

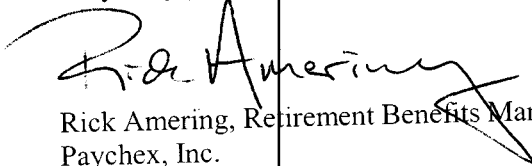
2. Employer EIN: 16-1124166

3. Paychex, Inc. maintains the following plans for a select group of management or highly compensated employees of Paychex, Inc. and its participant subsidiaries:

- (i) Name of Plan: Paychex, Inc. Deferred Compensation Plan
Number of Participants: 44
- (ii) Name of Plan: Paychex, Inc. Employee Deferred Compensation Plan
Number of Participants: 48
- (iii) Name of Plan: Paychex, Inc. Board Deferred Compensation Plan
Number of Participants: 1

Please contact me if you require additional information.

Very truly yours,



Rick Amering, Retirement Benefits Manager
Paychex, Inc.

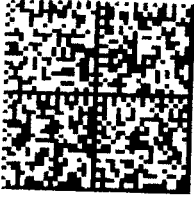
PAYCHEX

911 Panorama Trail South
Rochester, NY 14625

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Washington, D.C. 20210

