March 20, 2007

Christopher R. Reidy Chief Financial Officer Automatic Data Processing, Inc. One ADP Boulevard Roseland, New Jersey 07068

Re: Automatic Data Processing, Inc.

Form 10-K for the fiscal year ended June 30, 2006

Filed August 30, 2006 File No. 001-05397

Dear Mr. Reidy:

We have completed our review of your Form 10-K and related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian Accounting Branch Chief