



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Mr. Gary C. Butler  
President and Chief Executive Officer  
Automatic Data Processing, Inc.  
One ADP Boulevard  
Roseland, NJ 07068

**Re: Automatic Data Processing, Inc.  
Form 10-K for the fiscal year ended June 30, 2010  
Form 10-Q for the quarterly period ended September 30, 2010  
File No. 001-05397**

Dear Mr. Butler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief - Legal