

Mail Stop 4561

February 19, 2010

Mr. Maurizio Nicolelli
Senior Vice President and Director of Finance
FactSet Research Systems Inc.
601 Merritt 7
Norwalk, CT 06851

**Re: FactSet Research Systems Inc.
Form 10-K for the Fiscal Year ended August 31, 2009
Filed October 30, 2009
File No. 001-11869**

Dear Mr. Nicolelli:

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,

Craig D. Wilson
Sr. Asst. Chief Accountant