



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

November 13, 2009

Alfred P. West, Jr.  
Chief Executive Officer  
SEI Investments Company  
1 Freedom Valley Drive  
Oaks, Pennsylvania 19456-1100

**Re: Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 25, 2009**  
**Proxy Statement on Schedule 14A**  
**Filed April 16, 2009**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2009**  
**Filed May 4, 2009**  
**File No. 000-10200**

Dear Mr. West:

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

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have any other questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant