

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2010-06-01**  
SEC Accession No. [0000000000-10-030189](#)

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FILED FOR

**SEI INVESTMENTS CO**

CIK:[350894](#) | IRS No.: **231707341** | State of Incorp.:**PA** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **6211** Security brokers, dealers & flotation companies

Mailing Address

*1 FREEDOM VALLEY DRIVE  
OAKS PA 19456-1100*

Business Address

*1 FREEDOM VALLEY DRIVE  
OAKS PA 19456-1100  
6106761000*



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

May 28, 2010

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, 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