FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Washington, D.C. 20049	OMB APPROVAL			
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	OMB Number:	3235		

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* TSCHIRGI JUDILH					2. Issuer Name and Ticker or Trading Symbol SEI INVESTMENTS CO [SEIC]										(Che	ck all appli Direct	cable) or	g Person(s) to Issue		wner
(Last) (First) (Middle) ONE FREEDOM VALLEY DRIVE				3. Date of Earliest Transaction (Month/Day/Year) 12/14/2004									7	below	(give title Senior Vice Pr		Other (specify below) esident			
(Street) OAKS (City)	P/		19456 (Zip)		4. If Amendment, Date of Original Filed (Month/Day/Year)							Line	dividual or Joint/Group Filing (Check Applicable) X Form filed by One Reporting Person Form filed by More than One Reporting Person							
Table I - Non-Deriva 1. Title of Security (Instr. 3) 2. Transa Date (Month/D					action 2A. Deemed Execution Date,				3, T	Code (Instr. 5)					(A) or	5. Amount of Securities Beneficially Owned Followi		Form (D) or	nership : Direct · Indirect str. 4)	7. Nature of Indirect Beneficial Ownership
Common Stock							С	Code V		Amount	(A (D) or)	Price	Transac (Instr. 3	Reported Transaction(s) (Instr. 3 and 4)		D	(Instr. 4)		
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution D if any (Month/Day/	C	ransaction ode (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisal Expiration Date (Month/Day/Year				7. Title and Amo of Securities Underlying Derivative Secur (Instr. 3 and 4)		ecurity	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	e C s F ally C	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
				Co	ode	v	(A)	(D)	Date Exerc	cisable		kpiration ate	Title	N C	Amount or Number of Shares					
Stock Option (Right to Buy)	\$43.09	12/14/2004			A		25,000		12/14	4/2011 ⁽¹⁾	12	2/14/2014	Comm		25,000	\$0	25,00	00	D	

Explanation of Responses:

1. The option vests upon the earlier of the Issuer's attainment of specific levels of earnings per share or seven years from the date of the grant. The option will expire on the ten year anniversary of the date of the grant.

Remarks:

<u>Jill B. Geisenheimer (Attorney-in-fact)</u> 12/16/2004

Date

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

KNOW ALL BY THESE PRESENTS, THAT THE UNDERSIGNED HEREBY CONSTITUTES AND APPOINTS

EACH OF JILL GEISENHEIMER, SOFIA ROSALA AND N. JEFFREY KLAUDER SIGNING SINGLY,

THE UNDERSIGNED'S TRUE AND LAWFUL ATTORNEY-IN-FACT TO:

- (1) execute for and on behalf of the undersigned, in the undersigned's capacity
 as an officer and/or director of SEI Investment Company (the "Company"),
 Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities
 Exchange Act of 1934 and the rules thereunder;
- (2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 and and timely file such form with the United States Securities and Exchange Commission and any stock exchange or other similar authority; and
- (3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on

behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the

foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be $\ensuremath{\mathsf{E}}$

executed as of this 21st day of July, 2004.

/S/ Judith Tschirgi

Signature

Judith Tschirgi

Print Name