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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**May 23, 2007**  
**Date of report (Date of earliest event reported)**

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**SEI Investments Company**

(Exact name of registrant as specified in its charter)

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**Pennsylvania**  
(State or other jurisdiction  
of incorporation)

**0-10200**  
(Commission File No.)

**23-1707341**  
(I.R.S. Employer  
Identification No.)

**1 Freedom Valley Drive**  
**Oaks, Pennsylvania 19456**  
(Address of principal executive offices) (Zip Code)

**(610) 676-1000**  
(Registrants' telephone number, including area code)

**Not applicable**  
(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01. Other Events.**

On Wednesday, May 23, 2007, the Company issued a press release declaring a cash dividend and a two-for-one split on its outstanding common stock effected in the form of a stock dividend. The cash dividend of \$.14 (fourteen cents) per share pre-split will be payable to shareholders of record on June 8, 2007, with a payment date of June 21, 2007. The stock dividend will be payable to shareholders of record on June 11, 2007, with a payment date of June 21, 2007. A copy of the press release is furnished as Exhibit 99.1 and incorporated in this Item 8.01 by reference.

Also on Wednesday, May 23, 2007, the Company issued a press release announcing that the Company's Board of Directors has approved an increase in the Company's stock repurchase program by an additional \$50 million. A copy of the press release is furnished as Exhibit 99.2 and incorporated in this Item 8.01 by reference.

As provided in General Instruction B.2 to Form 8-K, the information furnished in this Item 8.01 and in Exhibits 99.1 and 99.2 hereto shall not be deemed "filed" for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing with the Securities and Exchange Commission, except as shall be expressly provided by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

99.1 Press Release of SEI Investments Company dated May 23, 2007 declaring a cash dividend and a two-for-one split on its outstanding common stock.

99.2 Press Release of SEI Investments Company dated May 23, 2007 announcing an increase in the Company's stock repurchase program.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SEI Investments Company

Date: May 24, 2007

By: /s/ Dennis J. McGonigle  
Dennis J. McGonigle  
Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release of SEI Investments Company dated May 23, 2007 declaring a cash dividend and a two-for-one split on its outstanding common stock.
99.2	Press Release of SEI Investments Company dated May 23, 2007 announcing an increase in the Company's stock repurchase program.

**NEWS FROM SEI**

Contact: Larry Wexler  
Voice: 610.676.1440  
E-Mail: [lwexler@seic.com](mailto:lwexler@seic.com)  
Pages: 1

Murray A. Louis, VP  
610.676.1932  
[mlouis@seic.com](mailto:mlouis@seic.com)

For Immediate Release

**SEI Declares \$.14 per Share Dividend and  
Announces Two-for-One Split on Common Stock**

**Oaks, PA, May 23, 2007** –SEI Investments Company (NASDAQ:SEIC) today announced that its Board of Directors declared a cash dividend and approved a two-for-one split on SEI common stock. The cash dividend of \$.14 (fourteen cents) per share pre-split will be payable to shareholders of record on June 8, 2007 with a payment date of June 21, 2007.

As a result of the stock split, shareholders will receive one additional common share for every share held on the record date of June 11, 2007. The distribution date for the stock split will be June 21, 2007.

**About SEI**

SEI (NASDAQ:SEIC) is a leading global provider of outsourced asset management, investment processing and investment operations solutions. The company's innovative solutions help corporations, financial institutions, financial advisors, and affluent families create and manage wealth. As of March 31, 2007, through its subsidiaries and partnerships in which the company has a significant interest, SEI administers \$382.4 billion in mutual fund and pooled assets and manages \$190.0 billion in assets. SEI serves clients, conducts or is registered to conduct business and/or operations, from more than 20 offices in over a dozen countries. For more information, visit [www.seic.com](http://www.seic.com).

**NEWS FROM SEI**

Contact: Larry Wexler  
Voice: 610.676.1440  
E-Mail: lwexler@seic.com  
Pages: 1

Murray A. Louis, V.P.  
610.676.1932  
mlouis@seic.com

For Immediate Release

**SEI Investments Announces Increase in  
Stock Repurchase Program**

**Oaks, PA – May 23, 2007** – SEI Investments Company (NASDAQ:SEIC) announced today that its Board of Directors has approved an increase in its stock repurchase program by an additional \$50 million.

Since the beginning of calendar year 2007, the Company repurchased approximately 1,441,900 shares at a cost of \$86.9 million.

**About SEI**

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