

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