

6
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549 SCHEDULE 13G
(Amendment No. 1)
Under the Securities Exchange Act of
1934

SEI Corporation
(Name of Issuer)

Common Stock \$.01 par value
(Title of Class of Securities)

784-117-10-3
(CUSIP Number)

Check the following box if a fee is being paid with
this statement [].

The information required on the remainder of this
cover page shall not be deemed to be "filed" for the
purpose of Section 18 of the Securities Exchange Act
of 1934 ("Act") or otherwise subject to the
liabilities of that section of the Act but shall be
subject to all other provisions of the Act.

Cusip Number: 784-117-10-3

1
Name of Reporting Person and S.S. or I.R.S.
Identification Number of Above Person:
Tiger Management L.L.C.

2
Check the Appropriate Box if a Member
of a Group:
(a)
(b)

3
SEC Use Only:

4
Citizenship or Place of Organization:
Delaware

5 Sole Voting Power: -0-
6 Shared Voting Power: -0-
7 Sole Dispositive Power: -0-
8 Shared Dispositive Power: -0-

9
Aggregate Amount Beneficially Owned by Each
Reporting Person:
-0-

10
Check if the Aggregate Amount in Row (9) Excludes
Certain Shares:

11
Percent of Class Represented by Amount in Row (9):
0%

12
Type of Reporting Person:
IA

Cusip Number: 784-117-10-3

1
Name of Reporting Person and S.S. or
I.R.S. Identification Number of Above
Person:
Tiger Performance L.L.C.

2
Check the Appropriate Box if a Member
of a Group:
(a)

(b)

3

SEC Use Only:

4

Citizenship or Place of Organization:

Delaware

5 Sole Voting Power: -0-

6 Shared Voting Power: -0-

7 Sole Dispositive Power: -0-

8 Shared Dispositive Power: -0-

9

Aggregate Amount Beneficially Owned by Each

Reporting Person:

-0-

10

Check if the Aggregate Amount in Row (9) Excludes
Certain Shares:

11

Percent of Class Represented by Amount in Row (9):

0%

12

Type of Reporting Person:

IA

Cusip Number: 784-117-10-3

1
Name of Reporting Person and S.S. or I.R.S.
Identification Number of Above Person:
Panther Partners, L.P.

2
Check the Appropriate Box if a Member of
a Group:
(a)
(b)

3
SEC Use Only:

4
Citizenship or Place of Organization:
Delaware

5 Sole Voting Power: -0-
6 Shared Voting Power: -0-
7 Sole Dispositive Power: -0-
8 Shared Dispositive Power: -0-

9
Aggregate Amount Beneficially Owned by Each
Reporting Person:
-0-

10
Check if the Aggregate Amount in Row (9)
Excludes Certain Shares:

11
Percent of Class Represented by Amount in Row
(9): 0%

12
Type of Reporting Person:
IV PN

Cusip Number: 784-117-10-3

1
Name of Reporting Person and S.S. or I.R.S.
Identification Number of Above Person:
Panther Management Company, L.P.

2
Check the Appropriate Box if a Member of
a Group:
(a)
(b)

3
SEC Use Only:

4
Citizenship or Place of Organization:
Delaware

5 Sole Voting Power: -0-
6 Shared Voting Power: -0-
7 Sole Dispositive Power: -0-
8 Shared Dispositive Power: -0-

9
Aggregate Amount Beneficially Owned by Each
Reporting Person: -0-

10
Check if the Aggregate Amount in Row (9) Excludes
Certain Shares:

11
Percent of Class Represented by Amount in Row (9):
0%

12
Type of Reporting Person:
IA PN

Cusip Number: 784-117-10-3

1
Name of Reporting Person and S.S. or
I.R.S. Identification Number of Above
Person:
Julian H. Robertson, Jr.

2
Check the Appropriate Box if a Member of a
Group: (a)
(b)

3
SEC Use Only:

4
Citizenship or Place of Organization:
U.S.

5 Sole Voting Power: -0-
6 Shared Voting Power: -0-
7 Sole Dispositive Power: -0-
8 Shared Dispositive Power: -0-

9
Aggregate Amount Beneficially Owned by Each Reporting
Person: -0-

10
Check if the Aggregate Amount in Row (9) Excludes
Certain Shares:

11
Percent of Class Represented by Amount in Row (9):
0%

12
Type of Reporting Person:
IN

Item 1(a) SEI Corporation

Item 1(b) 680 East Swedesford Road, Wayne, Pennsylvania
19087-1658

Item 2(a) This statement is filed on behalf of Tiger Management L.L.C. ("TMLLC"), Tiger Performance L.L.C. ("TPLLC"), Panther Partners, L.P. ("Panther") and Panther Management Company, L.P. ("PMCLP").

Julian H. Robertson, Jr. is the ultimate controlling person of TMLLC, TPLLC and PMCLP.

Item 2(b) The address of each reporting person is 101 Park Avenue, New York, NY 10178

Item 2(c) Incorporated by reference to item (4) of the cover page pertaining to each reporting person.

Item 2(d) Common Stock \$.01 par value

Item 2(e) 784-117-10-3

Item 3 Panther is an investment company registered under Section 8 of the Investment Company Act. Each of TMLLC, TPLLC and PMCLP is an investment adviser registered under Section 203 of the Investment Advisers Act of 1940. Item 4 Ownership as of December 31, 1996 is incorporated by reference to items (5) - (9) and (11) of the cover page pertaining to each reporting person.

Item 5 The reporting persons have ceased to be the

beneficial owners of more than 5% of the class.

Item 6 Not applicable

Item 7 Not applicable

Item 8 Not applicable

Item 9 Not applicable

Item 10 By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 10, 1997

TIGER MANAGEMENT L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

TIGER PERFORMANCE L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

PANTHER PARTNERS, L.P.

By: Panther Management Company, L.P.,
its General Partner

By: Panther Management Corporation,
its General Partner

/s/ Nolan Altman,
Chief Financial Officer

PANTHER MANAGEMENT COMPANY, L.P.

By: Panther Management Corporation,
its General Partner

/s/ Nolan Altman,
Chief Financial Officer

JULIAN H. ROBERTSON, JR.

By: /s/ Nolan Altman

Under Power of Attorney
dated 1/27/95

On File with Schedule 13G for
Kohl's Corp. 2/7/95

AGREEMENT

The undersigned agree that this Amendment No. 1 to Schedule 13G dated February 10, 1997 relating to shares of common stock of SEI Corporation shall be filed on behalf of each of the undersigned.

TIGER MANAGEMENT L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

TIGER PERFORMANCE L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

PANTHER PARTNERS, L.P.

By: Panther Management Company, L.P.,
its General Partner

By: Panther Management Corporation,
its General Partner

/s/ Nolan Altman,
Chief Financial Officer

PANTHER MANAGEMENT COMPANY, L.P.

By: Panther Management Corporation,
its General Partner

/s/ Nolan Altman,
Chief Financial Officer

JULIAN H. ROBERTSON, JR.

By: /s/ Nolan Altman
Under Power of Attorney
Dated 1/27/95

On File with Schedule 13G for Kohl's Corp.
2/7/95