

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): June 14, 2002

SEI INVESTMENTS COMPANY

(Exact Name of Registrant Specified in Charter)

Pennsylvania

(State or Other
Jurisdiction of
Incorporation)

0-10200

(Commission File
Number)

23-1707341

(I.R.S. Employer
Identification No.)

1 Freedom Valley Drive
Oaks, Pennsylvania

(Address of Principal Executive Offices)

19456

(Zip Code)

Registrant's telephone number, including area code: (610) 676-1000

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Item 4. Changes in Registrant's Certifying Accountant

On June 14, 2002, at the direction of the Board of Directors of SEI Investments Company, a Pennsylvania corporation (the "Company"), acting upon the recommendation of its Audit Committee, the Company dismissed Arthur Andersen LLP ("Andersen") as the Company's independent public accountants and appointed PricewaterhouseCoopers LLP ("PwC") to serve as the Company's independent public accountants for the fiscal year 2002.

Andersen's reports on the Company's consolidated financial statements for each of the years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2001 and 2000 and through the filing date of this Current Report on Form 8-K, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction would have caused them to make reference to the subject matter in connection with their report on the Company's consolidated financial statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of Arthur Andersen's letter, dated June 17, 2002, stating that it has found no basis for disagreement with such statements.

During the years ended December 31, 2001 and 2000 and through the filing date of this Current Report on Form 8-K, the Company did not consult PwC with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, or any other matters or "reportable events," in each case in the manner contemplated by Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits.

Exhibits

- 16.1 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 17, 2002, filed herewith.

SIGNATURE

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

By: /s/ Kathy C. Heilig

Kathy C. Heilig
Vice President and Controller

Dated: June 14, 2002

[LETTERHEAD OF ARTHUR ANDERSEN LLP]

June 17, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir/Madam:

The representations made in this letter are based solely on discussions with and representations from the engagement partner and manager on the audits of the financial statements of this registrant for the two most recent fiscal years. Those individuals are no longer with Arthur Andersen LLP. We have read the first four paragraphs of Item 4 included in the Form 8-K dated June 14, 2002 of SEI Investments Company to be filed with the Securities and Exchange Commission and have found no basis for disagreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Arthur Andersen LLP

cc: Ms. Kathy C. Heilig