

June 19, 2012

Suzanne Hayes
Assistant Director
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-3561

Re: SEI Investments Company
Form 10-K for Fiscal Year Ended December 31, 2011
Filed February 27, 2012
Form 8-K Filed February 3, 2012
Form 10-Q for Fiscal Quarter Ended March 31, 2012
Filed May 3, 2012
File No. 000-10200

Dear Ms. Hayes:

Pursuant to this letter, we confirm to the U.S. Securities and Exchange Commission (the "Commission") that SEI Investments Company will respond to the comments contained in the Commission's letter of June 11, 2012, on or prior to July 10, 2012.

Please call me at (610) 676-1620 with any questions or concerns regarding this matter.

Sincerely,

/s/ Dennis J. McGonigle

Dennis J. McGonigle
Chief Financial Officer
SEI Investments Company