MORGAN, LEWIS & BOCKIUS LLP 1701 Market Street Philadelphia, PA 19103 (215) 963-5000

July 13, 1999

VIA EDGAR

Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549

Re: SEI Investment Company Registration Statements on Form 8-A Filed June 18, 1999 File Nos. 001-15107

Ladies and Gentlemen:

On behalf of SEI Investment Company, a Pennsylvania corporation (the "Company"), we hereby withdraw each of the Company's Registration Statements on Form 8-A (File Nos. 001-15107) under Section 12(b) of the Securities Act of 1934, as amended, which were filed with the Securities and Exchange Commission on June 18, 1999.

Please contact the undersigned if we may be of any assistance.

Sincerely,

/s/ John M. Limongelli John M. Limongelli

cc: Kevin P. Robins, Esq. Lydia A. Gavalis, Esq. William M. Doran, Esq.