FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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OMB Number:	3235-0287
Estimated average burde	en
hours per response:	0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address MCGONIGLE	. 0		2. Issuer Name and Ticker or Trading Symbol SEI INVESTMENTS CO [SEIC]		tionship of Reporting Person(s) all applicable) Director	10% Owner Other (specify below)	
(Last) ONE FREEDOM	(First) VALLEY DRIVE	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 12/14/2005	X	Officer (give title below) Executive Vice Presid		
(Street) OAKS	PA	19456	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indivi	idual or Joint/Group Filing (Che Form filed by One Reporting Form filed by More than One	Person	
(City)	(State)	(Zip)					

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	3. Transac Code (Ir 8)		Disposed Of (D) (Instr. 3, 4 and 5)			Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership	
		Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)	
Common Stock							294,654.0568	D		
Common Stock							751.33	I	By the SEI 401 (K) Plan	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transact Code (In 8)			Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Derivative	Reported		11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		Transaction(s) (Instr. 4)		
Stock Option (Right to Buy)	\$38.54	12/14/2005		A		15,000		12/14/2012 ⁽¹⁾	12/14/2015	Common Stock	15,000	\$0	15,000	D	

Explanation of Responses:

Remarks:

Ruth A. Montgomery (Attorney-

** Signature of Reporting Person

in-fact)

12/15/2005

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

^{1.} The option vests upon the earlier of the Issuer's attainment of specific levels of earnings per share or seven years from the date of the grant. The option will expire on the ten year anniversary of the date of the grant.

 $^{^{\}star}$ If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

KNOW ALL BY THESE PRESENTS, THAT THE UNDERSIGNED HEREBY CONSTITUTES AND APPOINTS

EACH OF Ruth Montgomery, SOFIA ROSALA AND N. JEFFREY KLAUDER SIGNING SINGLY,

THE UNDERSIGNED'S TRUE AND LAWFUL ATTORNEY-IN-FACT TO:

- (1) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of SEI Investment Company (the "Company"),

 Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities

 Exchange Act of 1934 and the rules thereunder;
- (2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 and and timely file such form with the United States Securities and Exchange Commission and any stock exchange or other similar authority; and
- (3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on

behalf of the undersigned pursuant to this Power of Attorney shall be in such

form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be

executed as of this 15th day of June 2005.

/S/ Dennis J. McGonigle

Signature

Dennis J. McGonigle

Print Name