

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

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Dennis J. McGonigle  
Chief Financial Officer  
SEI Investments Company