UNITED STATES

SECURITIES ANI	D EXCHANGE CO	OMMISSION		
W	ashington, D.C. 20549			
	FORM 8-K			
	CURRENT REPORT			
Pursuant to Section 13 or	· 15(d) of the Securities Excha	ange Act of 1934		
	December 14, 2004			
Date of report (Date of earliest event reported)				
SEI Investments Company				
(Exact name	e of registrant as specified in its charter)			
Pennsylvania (State or other jurisdiction	0-10200 (Commission File No.)	23-1707341 (I.R.S. Employer		
of incorporation)		Identification No.)		

1 Freedom Valley Drive

Oaks, Pennsylvania 19456

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(Address of principal executive offices) (Zip Code)

(610) 676-1000

(Registrants telephone number, including area code)

Not applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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T4	0.01	041	T7
Item	8.01.	Other	Events.

On Tuesday, December 14, 2004, SEI Investments Company issued a press release declaring a dividend of \$.10 (ten cents) per share. The cash dividend will be payable to shareholders of record on January 4, 2005, with a payment date of January 21, 2005. A copy of the press release is furnished as Exhibit 99.1 and incorporated in this Item 8.01 by reference.

Item 9.01. Financial Statements and Exhibits.

- (c) Exhibits.
- 99.1 Press Release of SEI Investments Company dated December 14, 2004.

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SIGNATURES

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.

Date: December 14, 2004

SEI Investments Company

By: /s/ Dennis J. McGonigle

Dennis J. McGonigle Chief Financial Officer

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EXHIBIT INDEX

Exhibit	Description
Number	Description
99.1	Press Release of SEI Investments Company dated December 14, 2004.