

Mail Stop 4561

May 7, 2009

Mr. Peter G. Walsh  
Executive Vice President, Chief Financial Officer and Treasurer  
FactSet Research Systems Inc.  
601 Merritt 7  
Norwalk, CT 06851

**Re: FactSet Research Systems Inc.  
Form 10-K for the Fiscal Year Ended August 31, 2008  
Filed October 30, 2008  
Form 10-Q for the Quarterly Period Ended November 30, 2008  
Filed January 9, 2009  
Form 8-K Filed on December 16, 2008  
File No. 001-11869**

Dear Mr. Walsh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief