Mail Stop 4561

April 14, 2008

Peter Walsh Senior 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, 2007 Definitive Proxy Statement on Schedule 14A 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,

/s/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief