Mail Stop 4561

February 19, 2010

Mr. Maurizio Nicolelli Senior Vice President and Director of Finance 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, 2009 Filed October 30, 2009 File No. 001-11869

Dear Mr. Nicolelli:

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,

Craig D. Wilson Sr. Asst. Chief Accountant