



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

March 15, 2017

F. Philip Snow  
Chief Executive Officer  
FactSet Research Systems Inc.  
601 Merritt 7  
Norwalk, Connecticut 06851

**Re: FactSet Research Systems Inc.  
Form 10-K for the Fiscal Year Ended August 31, 2016  
Filed October 31, 2016  
File No. 001-11869**

Dear Mr. Snow:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services