

November 28, 2006

Mail Stop 4561

*By U.S. Mail and facsimile to (303) 316-5651*

David R. Martin  
Executive Vice President and Chief Financial Officer  
Janus Capital Group, Inc.  
151 Detroit Street  
Denver, Colorado 80206

**Re: Janus Capital Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 3, 2006  
File No. 001-15253**

Dear Mr. Martin:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief