



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 28, 2009

Room 7010

Gregory A. Frost
Executive Vice President and Chief Financial Officer
Janus Capital Group, Inc.
151 Detroit Street
Denver, CO 80206

Re: Janus Capital Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 001-15253

Dear Mr. Frost:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief