



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