



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 21, 2017

Via E-mail

David Grawemeyer
Executive Vice President and General Counsel
Janus Capital Group Inc.
151 Detroit Street
Denver, CO 80206

**Re: Janus Capital Group Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 16, 2017
File No. 001-15253**

Dear Mr. Grawemeyer:

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/ Hugh West

Accounting Branch Chief
Office of Financial Services