UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

Securities Exchange Act of 1934

Administrative Proceedings
File No. 3-11590

In the Matter of
Janus Capital Management, LLC
Respondent.

ORDER EXTENDING TIME TO ENTER AN ORDER APPROVING OR DISAPPROVING DISTRIBUTION PLAN

I.


Rule 1104 of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1104, provides:

At any time after 30 days following publication of notice of a proposed plan of disgorgement or of a proposed Fair Fund plan, the Commission shall, by order, approve, approve with modifications, or disapprove the proposed plan. In the discretion of the Commission, a proposed plan that is substantially modified prior to adoption may be republished for an additional comment period pursuant to 17 CFR 201.1103. The order approving or disapproving the plan should be entered within 30 days after the end of the
final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown.

On July 31, September 27, November 19 and December 19, 2007 the Commission extended the thirty-day time period provided in Rule 1104 to October 1, November 20, and December 19, 2007, and January 25, 2008 (Securities Exchange Act Release Nos. 56171, 56569, 56815 and 56995), respectively. The Commission believes that additional time is necessary to adequately consider and address all of the comments, and therefore good cause has been shown to extend the time period provided in Rule 1104 for entry of an order approving or disapproving the plan from January 25, 2008 to April 25, 2008.

II.

Accordingly, IT IS ORDERED that:

Pursuant to Rule 1104 of the Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1104, for good cause shown, the time for entering an Order approving or disapproving the proposed distribution plan is extended to April 25, 2008.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris
Secretary