

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4720

February 22, 2017

Stephen A. Lasota Chief Financial Officer Cowen Group, Inc. 599 Lexington Avenue New York, NY 10022

> Re: Cowen Group, Inc. Form 10-Q for the Quarterly Period Ended September 30, 2016 Filed October 31, 2016 Form 8-K dated October 27, 2016 Filed October 27, 2016 File No. 000-34516

Dear Mr. Lasota:

We have completed our review of your filings. 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/ H. Stephen Kim

H. Stephen Kim Assistant Chief Accountant Office of Financial Services