



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2021

Stephen Lasota  
Chief Financial Officer  
COWEN INC.  
599 Lexington Avenue  
New York, New York 10022

**Re: COWEN INC.**

**Form 10-K for the Fiscal Year Ended December 31, 2019**

**Filed March 4, 2020**

**Form 10-Q for the Quarter Ended September 30, 2020**

**Filed October 29, 2020**

**Form 8-K Filed October 27, 2020**

**File No. 001-34516**

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,

Division of Corporation Finance  
Office of Finance