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**COWEN GROUP, INC.**

599 Lexington Avenue  
New York, New York 10022

December 2, 2010

**VIA EDGAR AND FACSIMILE**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington D.C. 20549  
Attention: Tom Kluck, Legal Branch Chief  
Folake Ayoola, Attorney Advisor

Cowen Group, Inc.  
Re: Registration Statement on Form S-3 (Registration No. 333-170591)

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Cowen Group, Inc. (the "*Company*") hereby respectfully requests that the effectiveness of the above-captioned Registration Statement on Form S-3 (as amended to date, the "*Registration Statement*") be accelerated to Friday, December 3, 2010 at 4:00 p.m., Eastern Standard Time, or as soon as practicable thereafter.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

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Should you have any questions regarding any of the foregoing, please do not hesitate to contact me at (212) 845-7900 or David K Boston or Laura L. Delaney of Willkie Farr & Gallagher LLP, our legal counsel, at (212) 728-8000.

Very truly yours,

COWEN GROUP, INC.

/s/ Owen S. Littman

Owen S. Littman  
General Counsel

cc: David K. Boston  
Laura L. Delaney

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