

February 19, 2021

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

Fiscal Year Ended December 31, 2019

Quarter Ended September 30, 2020

2020

October 27, 2020

Re: COWEN INC.
Form 10-K for the

Filed March 4, 2020
Form 10-Q for the

Filed October 29,

Form 8-K Filed

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