



151 Detroit Street
Denver, Colorado 80206

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ENCLOSURE

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

September 20, 2005

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Secretary of Labor
Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Janus Capital Group Inc. Income Deferral Program

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Janus Capital Group Inc. Income Deferral Program (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Janus Capital Group Inc.
151 Detroit St.
Denver, CO 80206
2. Employer's Employer Identification Number: 43-1804048
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it currently maintains only the Janus Capital Group Inc. Income Deferral Program primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:
 - Number of employees: 48

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Janus Capital Group Inc.

By: Matthew R. Luoma
Title: Matthew R. Luoma, Vice President
of Taxation

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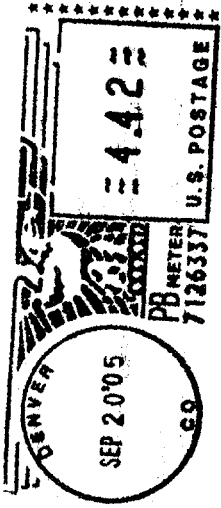


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JANUS CAPITAL
Group



351 Detroit Street
Denver, Colorado 80206-4928



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