



DIVISION OF
CORPORATION FINANCE

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

October 14, 2016

Mail Stop 4720

Via E-mail

George R. Aylward
Chief Executive Officer
Virtus Investment Partners, Inc.
100 Pearl Street
Hartford, CT 06103

Re: Virtus Investment Partners, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 24, 2016
File No. 001-10994

Dear Mr. Aylward:

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/ Hugh West

Hugh West
Accounting Branch Chief
Office of Financial Services