



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2011

*via U.S. mail and facsimile to (973) 206-6791*

Mr. Michael A. Angerthal, Chief Financial Officer  
Virtus Investment Partners, Inc.  
100 Pearl St., 9<sup>th</sup> Floor  
Hartford, CT 06103

**RE: Virtus Investment Partners, Inc.  
Form 10-K for the Year Ended December 31, 2009 filed March 8, 2010  
File No. 1-10994**

Dear Mr. Angerthal:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief