



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