

VIRTUS INVESTMENT PARTNERS, INC.  
Form 8-K  
March 30, 2018

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

FORM 8-K

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CURRENT REPORT

Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934  
Date of Report (date of earliest event reported): March 26, 2018

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Virtus Investment Partners, Inc.  
(Exact name of registrant as specified in its charter)

Delaware                              1-10994              26-3962811  
(State or Other Jurisdiction   (Commission   (IRS Employer  
of Incorporation)              File Number)   Identification Number)

100 Pearl Street, 9<sup>th</sup> Floor, Hartford, CT 06103  
(Address of principal executive offices)   (Zip Code)  
Registrant's telephone number, including area code: (800) 248-7971  
Not Applicable  
(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrants under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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Item 4.01 Changes in Registrant's Certifying Accountant

The Audit Committee (the "Audit Committee") of the Board of Directors of Virtus Investment Partners, Inc. (the "Company") recently conducted a comprehensive, competitive selection process to determine the Company's independent registered public accounting firm for the fiscal year ending December 31, 2018. On March 26, 2018, the Audit Committee approved the appointment of Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2018, subject to completion of Deloitte's standard client acceptance procedures and execution of an engagement letter.

(a) Previous Independent Registered Public Accounting Firm

On March 26, 2018, the Company dismissed its independent registered public accounting firm, PricewaterhouseCoopers LLP ("PwC"). The decision to dismiss PwC was approved by the Company's Audit Committee.

PwC's reports on the Company's consolidated financial statements as of and for the fiscal years ended December 31, 2016 and 2017 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. During the fiscal years ended December 31, 2016 and 2017, and the subsequent interim periods through March 26, 2018, there were: (i) no disagreements between the Company and PwC on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedure within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions, which, if not resolved to PwC's satisfaction, would have caused PwC to make reference to the subject matter of the disagreement in connection with its report; and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided PwC a copy of this Form 8-K prior to filing with the Securities and Exchange Commission ("SEC") and requested that PwC furnish the Company with a letter addressed to the SEC stating whether or not it agrees with the statements in the immediately preceding paragraph. A copy of PwC's letter, dated March 30, 2018, is filed as Exhibit 16.1 to this Form 8-K.

(b) New Independent Registered Public Accounting Firm

On March 26, 2018, the Audit Committee approved the appointment of Deloitte as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2018, subject to completion of Deloitte's standard client acceptance procedures and execution of an engagement letter.

During the fiscal years ended December 31, 2016 and 2017 and the subsequent interim periods through March 26, 2018, neither the Company nor anyone on its behalf consulted with Deloitte regarding: (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company by Deloitte that Deloitte concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions; or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

16.1 Letter dated March 30, 2018 from PricewaterhouseCoopers LLP to the Securities and Exchange Commission

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VIRTUS INVESTMENT PARTNERS, INC.

Date: March 30, 2018 By: /s/ Michael A. Angerthal  
Name: Michael A. Angerthal  
Title: Executive Vice President and Chief Financial Officer