UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940 Release No. 28362 / August 20, 2008

In the Matter of

SEI Insurance Products Trust
101 Federal Street
Boston, MA 02110

(811-09183)

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940 DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT COMPANY

SEI Insurance Products Trust ("Applicant") filed an application on March 18, 2004, and an amended application on April 11, 2007, requesting an order under section 8(f) of the Investment Company Act of 1940 ("1940 Act"), declaring that it has ceased to be an investment company as defined by the 1940 Act.

On July 25, 2008, a notice of filing of the application was issued (Investment Company Act Release No. IC-28343). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, that Applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the 1940 Act, that Applicant's registration under the 1940 Act shall immediately cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Florence E. Harmon Acting Secretary