

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940
Release No. 27709 / February 22, 2007

In the Matter of :
:
Financial Investors Variable Insurance Trust :
1625 Broadway, Suite 2200 :
Denver, Colorado 80202 :
:
(811-10215) :
:
:

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

Financial Investors Variable Insurance Trust filed an application on September 22, 2006, and an amended application on November 30, 2006, requesting an order under Section 8(f) of the Act declaring that it has ceased to be an investment company.

A notice of the filing of the application was issued on January 26, 2007 (Investment Company Act Release No. 27689). 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 the applicant has ceased to be an investment company.

Accordingly,

IT IS ORDERED, under Section 8(f) of the Act, that the registration of Financial Investors Variable Insurance Trust (811-10215) as an investment company under the Act shall immediately cease to be in effect.

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

Florence E. Harmon
Deputy Secretary