



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

Mr. Donny Smith  
President  
Segway IV Corp.  
213 South Oak Avenue  
Owatonna, MN 55060

**Re: Segway IV Corp.  
Amendment No. 2 to Item 4.01 Form 8-K  
Filed March 4, 2011  
Response Letter dated March 4, 2011  
File No. 000-30327**

Dear Mr. Smith:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services