



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