



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 13, 2017

Via E-mail

Mrs. Kimberly Springsteen-Abbott  
Chief Financial Officer  
Commonwealth Income & Growth Fund IV  
17755 US Highway 19 North, Suite 400  
Clearwater, FL 33764

**RE: Commonwealth Income & Growth Fund IV  
Form 10-K for the Year Ended December 31, 2015  
Filed March 30, 2016  
File No. 333-62526**

Dear Mrs. Springsteen-Abbott:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction