

Mail Stop 3561

October 19, 2009

Mr. Ralph Porretti
Chief Executive Officer
Tia IV, Inc.
482 Manor Road
Staten Island, NY 10314

**Re: Tia IV, Inc.
Item 4.01 Form 8-K
Filed October 13, 2009
File No. 000-52288**

Dear Mr. Porretti:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise A. Rhodes
Staff Accountant
Office of Beverages, Apparel and
Health Care Services