



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 17, 2011

**via U.S. mail and facsimile**

Crit S. DeMent, CEO  
LEAF Asset Management, LLC  
110 South Poplar Street, Suite 101  
Wilmington, Delaware 19801

**RE: LEAF Equipment Finance Fund 4, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed April 2, 2010  
Forms 8-K filed May 24, 2010, August 23, 2010 and February 1, 2011  
Form 10-Q/A No. 1 for the Fiscal Quarter Ended June 30, 2011  
Form 10-Q/A No. 1 for the Fiscal Quarter Ended September 30, 2011  
File No. 0-53667**

Dear Mr. DeMent:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief