



DIVISION OF  
CORPORATION FINANCE

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

March 27, 2013

Via E-mail

Jeremiah J. Silkowski  
President and Chief Executive Officer  
SQN Capital Management, LLC  
110 William Street, 26<sup>th</sup> Floor  
New York, New York 10038

**Re: SQN AIF IV, L.P.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed March 15, 2012  
File No. 333-184550**

Dear Mr. Silkowski:

We have reviewed your registration statement and have the following comments.

Supplemental Sales Material, page 100

1. Please submit all sales material to us prior to its use, whether it is to be used before or after the registration statement is declared effective. The sales literature is required to present a balanced discussion of the risks and rewards of investing in the fund.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Craig Slivka, Special Counsel, at (202) 551-3729 with any questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director

Cc: Via E-mail  
John T. Bradley, Esq.