



DIVISION OF  
CORPORATION FINANCE

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

November 23, 2022

James A Graf  
Chief Executive Officer  
Graf Acquisition Corp. IV  
1790 Hughes Landing Blvd., Suite 400  
The Woodlands, Texas 77380

**Re: Graf Acquisition Corp. IV**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 14, 2022**  
**File No. 001-40427**

Dear James A Graf:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Elliott M. Smith