

Mail Stop 4561

March 13, 2008

Via U.S. Mail and Facsimile 864.239.5824

Mr. Stephen B. Waters
Vice President, NPI Equity Investments, Inc.
National Property Investors 4
55 Beattie Place
PO Box 1089
Greenville, SC 29602

**Re: National Property Investors 4
Form 10-KSB for the fiscal year ended December 31, 2006
Filed March 23, 2007
File No. 000-10412**

Dear Mr. Waters:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant