

Mail Stop 3561

December 2, 2008

Randall D. Holmes  
Ridgewood Electric Power Trust IV  
Ridgewood Electric Power Trust V  
1314 King Street  
Wilmington, DE 19801

Re: **Ridgewood Electric Power Trust IV**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed November 24, 2008**  
**File No. 000-25430**

**Ridgewood Electric Power Trust V**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed November 24, 2008**  
**File No. 000-24143**

Dear Mr. Holmes:

We have completed our review of your Schedule 14A filings, as amended, and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Frank E. Lawatsch, Jr.  
Day Pitney LLP  
Facsimile No. (212) 916-2940