

Mail Stop 4561

March 31, 2008

Via U.S. Mail and Facsimile 212.751.3550

Mr. Robert L. Levy  
Chief Financial Officer  
Independence Tax Credit Plus L.P. IV  
625 Madison Avenue  
New York, NY 10022

**Re: Independence Tax Credit Plus L.P. IV  
Form 10-K for Fiscal Year Ended March 31, 2007  
Filed June 22, 2007  
File No. 033-89968**

Dear Mr. Levy:

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

Sincerely,

Robert Telewicz  
Senior Staff Accountant