



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2010

Via U.S. Mail and Facsimile 212.751.3550

Mr. Robert A. Pace  
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, 2009**  
**Filed June 29, 2009**  
**File No. 033-89968**

Dear Mr. Pace:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Robert Telewicz  
Senior Staff Accountant