KBL Merger Corp. IV
527 Stanton Christiana Road
Newark, DE 19713

May 17, 2017

Via EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 3030
Washington, D.C. 20549
Attn: Russell Mancuso

Re: KBL Merger Corp. IV
Amendment No. 1 to Registration Statement on Form S-1
Filed May 17, 2017
File No. 333-217475

Dear Mr. Mancuso:

On behalf of KBL Merger Corp. IV, a Delaware corporation (the "**Company**"), we hereby transmit the Company's response to the comment letter received from the staff (the "**Staff**") of the U.S. Securities and Exchange Commission (the "**Commission**") on May 15, 2017, regarding Amendment No. 1 to the Form S-1 filed with the Commission on April 26, 2017 (the "**Registration Statement**"). Select pages of the Registration Statement and Exhibit 10.2 are enclosed herewith as Exhibit A and B, respectively, showing our proposed changes to such documents.

For the Staff's convenience, we have repeated below the Staff's comments in bold and have followed each comment with the Company's response.

Transfer of Founder Shares and Private Placement Units, page 104

1. **Please tell us which section of which exhibit requires transferees to be bound by the provisions that you mention in your revisions made in response to prior comment 8. Also, from those revisions, it appears that your securities could be transferred in accordance with your sponsor's LLC agreement or in connection with a liquidation, and the agreements regarding voting, the trust account, and liquidation distributions would not apply to the transferees. If so, please clearly explain in your risk factors and highlight the risk in your prospectus summary.**

   Please be advised that Section 7(c) of Exhibit 10.2 requires transferees to be bound by the provisions mentioned in prior comment 8. In response to the Staff's comment, we have revised the disclosure on pages 104 and 105 of the Registration Statement to remove the old reference to (h) since that already constitutes a release from restriction of transfer pursuant to clause (y) in the same paragraph. In addition, we added a new clause (g), pursuant to which the holders may transfer shares back to the Company for no value for cancellation. We have made the corresponding adjustments to Section 7(c) of the Letter Agreement attached as Exhibit 10.2 to the Registration Statement. In light of the changes described herein, we do not believe a separate risk factor is required.

Exhibit 1.1

2. **The contingency in paragraph 4.7 of exhibit 1.1 appears to create an offering that is other than a firm commitment. We also note the related representations in paragraph 2.21.2. It is unclear whether the underwriters will be collecting funds prior to that contingency being satisfied. If so, please tell us whether the underwriters will comply with Rule 15c2-4. Also, provide us your analysis supporting your conclusion that Rule 419 is not applicable to this offering; see Release 33-7024 (October 25, 1993).**

   In response to the Staff's comment, we have deleted paragraph 4.7 of Exhibit 1.1. The final version of the Underwriting Agreement will be filed as an exhibit to Form 8-K after the closing of the Company's initial public offering. With regard to Rule 419, the Company will be required to file a Form 8-K, promptly after the closing of the offering, which will contain an audited balance sheet reflecting net tangible assets upon successful completion of the offering in excess of $5,000,000. The Company will therefore be exempt from Rule 419.

We thank the Staff in advance for its consideration of the Registration Statement. Should you have any questions regarding the foregoing, please contact Stuart Neuhauser, Esq. of Ellenoff Grossman & Schole LLP at (212) 370-1300.

Sincerely,

/s/ Marlene Krauss
Marlene Krauss

cc: Ellenoff Grossman & Schole LLP
Holland & Knight LLP

including the election of directors, amendments to our amended and restated certificate of incorporation and approval of significant corporate transactions other than approval of our initial business combination.

The founder shares and private placement shares are identical to the shares of common stock included in the units being sold in this offering. However, the holders have agreed (A) with the exception of the underwriters, to vote any shares owned by them in favor of any proposed business combination and (B) not to redeem any shares in connection with a tender offer or stockholder vote to approve a proposed initial business combination.

Our sponsor and the underwriters have committed to purchase an aggregate of 450,000 units (or 502,500 units if the over-allotment option is exercised in full; 350,000 of such units shall be purchased by our sponsor and 100,000 of such units shall be purchased by the underwriters, or 387,500 by our sponsor and 115,000 by the underwriters if the over-allotment option is exercised in full), which units are identical to the units sold by this prospectus except as described herein, at a price of $10.00 per unit (a total of $4,500,000, or $5,025,000 if the over-allotment option is exercised in full) in a private placement that will close simultaneously with the closing of this offering. The purchase price of the private placement units will be added to the proceeds from this offering to be held in the trust account. If we do not complete a business combination within 24 months from the consummation of this offering, the proceeds from the sale of the private placement units held in the trust account will be used to fund the redemption of our public shares (subject to the requirements of applicable law). There will be no redemption rights or liquidating distributions with respect to our founder shares, private placement shares or warrants, which will expire worthless. The private placement units are identical to the units being sold in this offering except the private placement warrants will be non-redeemable and exercisable on a cashless basis so long as they are held by our sponsor or their affiliates or designees. In addition, for as long as the private placement warrants are held by the underwriters or their designees or affiliates, they may not be exercised after five years from the effective date of the registration statement of which this prospectus forms a part. If the private placement units are held by someone other than the initial holder, or its permitted transferees, the private placement warrants will be redeemable by us and exercisable by such holders on the same basis as the warrants included in the units being sold in this offering.

Our sponsor and our executive officers are deemed to be our "promoters" as such term is defined under the federal securities laws.

Transfers of Founder Shares and Private Placement Units

The founder shares, private placement units and securities contained therein are each subject to transfer restrictions pursuant to lock-up provisions in the letter agreements with us to be entered into by our sponsor, officers, directors, director nominees and the underwriters. Those lock-up provisions provide that such securities are not transferable or salable (i) in the case of the founder shares, until the earlier of (A) one year after the completion of our initial business combination or earlier if, subsequent to our business combination, the last sale price of the common stock (x) equals or exceeds $12.00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after our initial business combination, or (y) the date following the completion of our initial business combination on which we complete a liquidation, merger, stock exchange or other similar transaction that results in all of our stockholders having the right to exchange their shares of common stock for cash, securities or other property and (ii) in the case of the private placement units and the securities contained therein, until 30 days after the completion of our initial business combination, except in each case (a) to our officers or directors, any affiliates or family members of any of our officers or directors, any members of our sponsor, or any affiliates of our sponsor or any of its members, or the underwriters' officers, directors and direct and indirect equity holders; (b) in the case of an individual, by gift to a member of one of the members of the individual's immediate family or to a trust, the beneficiary of which is a member of one of the individual's immediate family, an affiliate of such person or to a charitable organization; (c) in the case of an individual, by virtue of laws of descent and distribution upon death of the individual; (d) in the case of an individual, pursuant to a qualified domestic relations order; (e) by private sales or transfers made in connection with the consummation of a business combination at prices no greater than the price at which the shares were originally purchased; (f) in the event of our liquidation prior to our completion of our initial business combination; (g) to the Company for no value for cancellation; or (h) by virtue of the laws of Delaware or our sponsor's limited liability company agreement~~; or (h) in the event of our completion of a liquidation, merger, stock exchange or other similar transaction which results in all of our stockholders having the right to exchange their shares of common stock for cash, securities or other property subsequent to our completion of our initial business combination~~; provided, however, that in the case of clauses (a) through (~~e~~f) and (h) these permitted transferees must enter into a written agreement agreeing to be bound by these transfer restrictions (including provisions relating to voting, the trust account and liquidation distributions described elsewhere in this prospectus).

5. To the extent that the Underwriters do not exercise their over-allotment option in full to purchase an additional 1,500,000 Units within 45 days from the date of the Prospectus (and as further described in the Prospectus), the Sponsor agrees that it shall forfeit, at no cost, a number of Founder Shares in the aggregate equal to 375,000 multiplied by a fraction, (i) the numerator of which is 1,500,000 minus the number of Units, if any, purchased by the Underwriters upon the exercise of their over-allotment option, and (ii) the denominator of which is 1,500,000. The forfeiture will be adjusted to the extent that the over-allotment option is not exercised in full by the Underwriters so that the stockholders prior to the Public Offering will own an aggregate of 20.0% of the Company's issued and outstanding shares of Common Stock after the Public Offering (not including any Private Placement Shares). The Sponsor further agrees that to the extent that the size of the Public Offering is increased or decreased, the Company will purchase or sell shares of Common Stock or effect a stock dividend or share contribution back to capital, as applicable, immediately prior to the consummation of the Public Offering in such amount as to maintain the ownership of the stockholders prior to the Public Offering at 20.0% of its issued and outstanding shares of Common Stock upon the consummation of the Public Offering (not including any Private Placement Shares). In connection with such increase or decrease in the size of the Public Offering, then (A) the references to 1,500,000 in the numerator and denominator of the formula in the first sentence of this paragraph shall be changed to a number equal to 15% of the number of shares included in the Units issued in the Public Offering and (B) the reference to 375,000 in the formula set forth in the first sentence of this paragraph shall be adjusted to such number of shares of the Common Stock that the Sponsor would have to return to the Company in order to hold (together with all of the pre-Public Offering stockholders) an aggregate of 20.0% of the Company's issued and outstanding shares after the Public Offering (not including any Private Placement Shares).

6. Each officer of the Company agrees not to participate in the formation of, or become an officer or director of, any other blank check company until the Company has entered into a definitive agreement with respect to a Business Combination or the Company has failed to complete a Business Combination within the time period set forth in the Company's amended and restated certificate of incorporation, as the same may be amended from time to time.

7. (a) Each Insider (if such Insider owns any Founder Shares) agrees that it, he or she shall not Transfer (as defined below) any Founder Shares until the earlier of (i) one year after the completion of a Business Combination or (ii) on such earlier date as provided in clauses (x) or (y) below if, subsequent to a Business Combination, (x) the last sale price of the Common Stock equals or exceeds $12.00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after a Business Combination or (y) the date following the completion of a Business Combination on which the Company completes a liquidation, merger, stock exchange or other similar transaction that results in all of the Company's stockholders having the right to exchange their shares of Common Stock for cash, securities or other property (the "***Founder Shares Lock-up Period***").

(b) The Sponsor agrees that it shall not effectuate any Transfer of Private Placement Shares, Private Placement Warrants or Common Stock issued or issuable upon the exercise of the Private Placement Warrants, until 30 days after the completion of a Business Combination (the "***Private Placement Lock-up Period***", together with the Founder Shares Lock-up Period, the "***Lock-up Periods***").

(c) Notwithstanding the provisions set forth in Sections 7(a) and (b), Transfers of the Founder Shares, Private Placement Shares, Private Placement Warrants and shares of Common Stock issued or issuable upon the exercise of the Private Placement Warrants are permitted to (a) to the Company's officers or directors, any affiliates or family members of any of the Company's officers or directors, any members or partners of the Sponsor, or any affiliates of the Sponsor or any of its members or partners; (b) in the case of an individual, by gift to one of the members of the individual's immediate family or to a trust, the beneficiary of which is a member of one of the individual's immediate family, an affiliate of such person or to a charitable organization; (c) in the case of an individual, by virtue of laws of descent and distribution upon death of the individual; (d) in the case of an individual, pursuant to a qualified domestic relations order; (e) by private sales or transfers made in connection with the consummation of a Business Combination at prices no greater than the price at which the securities were originally purchased; (f) in the event of a Company liquidation prior to a completion of a Business Combination; (g) to the Company for no value for cancellation; or (h) by virtue of the laws of Delaware or either of the Sponsors' operating agreements; provided, however, that in the case of clauses (a) through (~~e~~f) and (h) these permitted transferees must enter into a written agreement agreeing to be bound by these transfer restrictions. Any Transfer made in contravention of this Letter Agreement shall be null and void (including provisions relating to voting, the trust account and liquidation distributions described elsewhere in this letter or the Registration Statement).