

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

May 30, 2017

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention : Russell Mancuso

Re: KBL Merger Corp. IV  
Registration Statement on Form S-1  
Filed April 26, 2017, as amended  
File No. 333-217475

Dear Mr. Mancuso:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, KBL Merger Corp. IV (the "Registrant") hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. EDT on Thursday, June 1, 2017, or as soon as thereafter practicable.

Very truly yours,

/s/ Marlene Krauss, M.D.  
Marlene Krauss, M.D.  
Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP  
Holland & Knight LLP