

KBL MERGER CORP. IV
30 Park Place, Suite 45E
New York, NY 10007

October 8, 2020

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Real Estate & Construction
100 F Street, NE
Washington, D.C. 20549

Re: KBL Merger Corp. IV (the “Company”)
Registration Statement on Form S-4 originally filed November 12, 2019
(File No. 333-234650) (the “Registration Statement”)

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. EDT on October 9, 2020, or as soon thereafter as practicable.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may make an oral request of acceleration of the effectiveness of the Registration Statement in accordance with Rule 461. The request may be made by an executive officer of the Company or by any attorney from the Company’s legal counsel, Pryor Cashman LLP.

The Company hereby acknowledges the following:

- should the Securities and Exchange Commission (the “Commission”) or the staff of the Commission (the “Staff”), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions, please contact Michael T. Campoli, Esq., at (212) 326-0468, from the Company’s legal counsel, Pryor Cashman LLP.

Very truly yours,

KBL MERGER CORP. IV

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

cc: M. Ali Panjwani, Esq.
Michael T. Campoli, Esq.
