



December 28, 2010

U.S. Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

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Re: CAPITAL REALTY INVESTORS-IV LIMITED PARTNERSHIP  
File No. 0-13523

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of CAPITAL REALTY INVESTORS-IV LIMITED PARTNERSHIP dated December 28, 2010, and agree with the statements concerning our Firm contained therein.

Very truly yours,

*Grant Thornton LLP*