



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2023

Marshall Kiev  
Co-Chief Executive Officer  
Forum Merger IV Corp  
1615 South Congress Avenue, Suite 103  
Delray Beach, Florida 33445

**Re: Forum Merger IV Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 31, 2023**  
**File No. 001-40230**

Dear Marshall Kiev:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Elliott Smith