March 13, 2008

Via U.S. Mail and Facsimile 864.239.5824

Mr. Stephen B. Waters Vice President, NPI Equity Investments, Inc. National Property Investors 4 55 Beattie Place PO Box 1089 Greenville, SC 29602

Re: National Property Investors 4

Form 10-KSB for the fiscal year ended December 31, 2006

Filed March 23, 2007 File No. 000-10412

Dear Mr. Waters:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant