



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2006

**Via Facsimile (816) 292-2001 and U.S. Mail**

Scott Herpich  
Lanthrop & Gage L.C.  
2345 Grand Boulevard  
Suite 2400  
Kansas City, Missouri 64108

**Re: Boston Financial Qualified Housing Tax Credits L.P. IV  
PRRN filed March 8, 2006  
By Park G.P., Inc.  
File No. 0-19765**

Dear Mr. Herpich:

We have reviewed your filings and have the following comments.

**Schedule 14A**

1. We note your response to prior comment three. While we continue to disagree with your analysis we will raise no further comment at this time.
2. We note your response to prior comment 4. It remains unclear why you believe the lawsuits were "needless." Please provide us with a copy of all the litigation briefs and motions in connection to the cases. Further, your response does not make it clear why you believe "the current general partners have repeatedly violated the partnership agreement by not scheduling properly requested meetings or sending out properly requested ballots."

**Information Concerning the Participants, page 6**

3. We note your response to prior comment 8. Please provide a detailed analysis supporting your conclusion that the control persons of SLCAs are not participants. A person is a participant if they are either directly or indirectly engaged in organizing, directing, or arranging for the financing of the solicitation. Accordingly, please explain to us, in detail, the role played by the control persons of SLCAs relative to this solicitation.

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Please furnish a cover letter with your responses to our comments and provide any requested supplemental information. Please understand that we may have additional comments after reviewing any amendments to your filings and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision.

Please direct any questions to me at 202.551.3345.

Sincerely,

Michael Pressman  
Special Counsel  
Office of Mergers and  
Acquisitions