

CITIGROUP GLOBAL MARKETS INC.
388 Greenwich Street
New York, New York 10013

July 27, 2020

VIA EDGAR

David Link and Erin E. Martin
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Churchill Capital Corp IV
Registration Statement on Form S-1
Filed July 14, 2020, as amended
File No. 333-239856

Dear Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), the undersigned, for itself and the other several underwriters, hereby joins in the request of Churchill Capital Corp IV that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 3:00 p.m. Eastern time on Wednesday, July 29, 2020, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that approximately 2,620 copies of the Preliminary Prospectus dated July 27, 2020 are expected to be distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

* * *

[Signature Page Follows]

Very truly yours,

CITIGROUP GLOBAL MARKETS INC.

By: /s/ Pavan Bellur

Name: Pavan Bellur

Title: Managing Director

As Representative of the several underwriters
