
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): November 19, 2015

United Development Funding IV

(Exact Name of Registrant as Specified in Its Charter)

Maryland
(State or other jurisdiction of
incorporation
or organization)

001-36472
(Commission File Number)

26-2775282
(I.R.S. Employer
Identification No.)

**1301 Municipal Way, Suite 100, Grapevine, Texas
76051**

(Address of principal executive offices)
(Zip Code)

(214) 370-8960
(Registrant's telephone number, including area code)

None
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registrant's Certifying Accountant.

On November 19, 2015, Whitley Penn LLP ("Whitley Penn") informed United Development Funding IV (the "Company") that it has declined to stand for reappointment as the Company's independent registered public accounting firm. Whitley Penn's declination was accepted by the Company's audit committee.

Whitley Penn's audit reports on the Company's consolidated financial statements for the fiscal years ended December 31, 2013 and 2014 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years and the subsequent interim period from January 1, 2015 through September 30, 2015, (i) there were no disagreements between the Company and Whitley Penn on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Whitley Penn, would have caused Whitley Penn to make reference to the subject matter of the disagreement in its report on the Company's consolidated financial statements, and (ii) there were no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided Whitley Penn with a copy of the foregoing statements and has requested and received from Whitley Penn a copy of the letter addressed to the Securities and Exchange Commission stating that Whitley Penn agrees with the above statements. A copy of the letter from Whitley Penn is attached as Exhibit 16.1 to this Form 8-K.

The Company is presently in discussions to replace Whitley Penn as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2015. The Company will file a Current Report on Form 8-K when the retention of a replacement independent registered public accounting firm has been completed.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from Whitley Penn LLP to the Securities and Exchange Commission dated November 24, 2015.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

United Development Funding IV

Dated: November 24, 2015

By: /s/ Hollis M. Greenlaw
Hollis M. Greenlaw
Chief Executive Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from Whitley Penn LLP to the Securities and Exchange Commission dated November 24, 2015.

EX-16.1 2 v425530_ex16-1.htm EXHIBIT 16.1

EXHIBIT 16.1

November 24, 2015

U.S. Securities & Exchange Commission

Office of the Chief Accountant

100 F Street, N.E.

Washington DC 20549-7561

Re: United Development Funding IV

File Number: 001-36472

Dear Sir or Madam:

We have read Item 4.01 in Form 8-K of United Development Funding IV, dated November 24, 2015, and agree with the statements concerning our firm contained therein.

Very truly yours,

/s/ Whitley Penn LLP
