# 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

Date of Report (Date of earliest event reported):		January 4, 2024
<b>INCOME OPPOR</b>	<b>TUNITY</b>	REALTY INVESTORS,
	INC	<b>↑</b>
(Exact N	Jame of Registrant as S	Specified in its Charter)
Nevada	001-14784	75-2615944
(State or other jurisdiction of incorporation)	(Commission Fi	Tile No.) (I.R.S. Employer Identification No.)
1603 LBJ Freeway Dallas, Te		75234
(Address of principal ex		(Zip Code)
Registrant's telephone number, including area coo	de	469-522-4200
Check the appropriate box below if the Form 8 under any of the following provisions:  Written communications pursuant to Rul Soliciting material pursuant to Rule 14a- Pre-commencement communications pu	-K filing is intended to le 425 under the Securit -12 under the Exchange rsuant to Rule 14d-2(b)	
Securities registered pursuant to Section 12(b) of	the Act:	
Title of Each Class	Trading Symbol	Name of Each Exchange on which Registered
Common Stock, par value \$0.01	IOR	NYSE American
Indicate by check mark whether the Registrant i ('230.405 of this chapter) or Rule 12b-2 of the Se		company as defined in Rule 405 of the Securities Act of 1933 of 1934 ('240.12b-2 of this chapter).
		Emerging growth company
		strant has elected not to use the extended transition period for

#### Section 4 - Matters Related to Accountants and Financial Statements

## Item 4.01 Changes in Registrant's Certifying Accountant.

(b) Effective January 4, 2024, the Audit Committee of the Board of Directors of Income Opportunity Realty Investors, Inc. ("IOR" or the "Registrant" or the "Issuer") engaged the Plano, Texas firm of Farmer Fuqua & Huff P.C. as the Independent Registered Public Accountant to audit the IOR's financial statements for the fiscal year ending December 31, 2023 and any interim periods. During the Registrant's two most recent fiscal years and any subsequent interim period, the IOR did not consult with a Farmer Fuguq & Huff P.C. or any of its members about the application of accounting principles to any specified transaction or any other matter. The decision to engage new accountants was approved by the Audit Committee of the Board of Directors of IOR consisting of Messrs. Ted R. Munselle (Chairman), Robert A. Jakuszewski and Fernando Victor Lara Celis.

The engagement effective January 4, 2024 of Farmer Fuqua & Huff P.C. as the new Independent Registered Public Accountant for IOR was necessitated by virtue of the notification on January 2, 2024 of Swalm & Associates P.C. that it was ceasing its services as Independent Registered Public Accountants for the Company, a decision due to the upcoming retirement of the principle, Edward S. Swalm, C.P.A..

## **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant is duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: January 5, 2024.

INCOME OPPORTUNITY REALTY INVESTORS, INC.

By: /s/ Erik L. Johnson

Erik L. Johnson, Executive Vice President and Chief Financial Officer