



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2016

Via E-Mail

Hollis M. Greenlaw  
Chief Executive Officer  
United Development Funding IV  
1301 Municipal Way, Suite 100  
Grapevine, Texas 76051

**Re: United Development Funding IV  
Schedule 14D-9  
Filed on October 24, 2016  
SEC File No. 005-87401**

Dear Mr. Greenlaw:

We have reviewed your filing and have the following comment.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

**Schedule 14D-9**

**Item 3. Past Contacts, Transactions, Negotiations and Agreements, page 2**

1. We note that you incorporate certain disclosure required by this item by reference to your definitive proxy statement filed on May 7, 2015. Because the proxy statement was not sent to security holders in the past year, the disclosure may not be incorporated by reference. Refer to the Instruction to Item 1005(d) of Regulation M-A. Please amend your filing to provide the disclosure required by Item 3 of Schedule 14D-9 and Item 1005(d) of Regulation M-A.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of

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action by the staff.

Please direct any questions to Christina Thomas at (202) 551-3577 or me at (202) 551-3619. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions