

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

**FORM 8-K/A**

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

Date of Report (Date of earliest event reported): July 16, 2020

**IMH Financial Corporation**

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

000-52611  
(Commission File Number)

23-1537126  
(IRS Employer Identification No.)

7001 N. Scottsdale Rd., Suite # 2050  
Scottsdale, Arizona  
(Address of Principal Executive Offices)

85253  
(Zip Code)

480-840-8400  
(Registrant's Telephone Number, Including Area Code)

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))

**Section 9 - Financial Statements and Exhibits**

This 8-K/A is to file Exhibit 16.1, below, in place of the version previously and erroneously filed.

**Item 9.01 Exhibits**

<u>Exhibit Number</u>	<u>Description</u>
16.1	<a href="#">Letter from BDO USA, LLP, dated July 22, 2020</a>

SIGNATURES

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.

Dated: July 23, 2020

IMH FINANCIAL CORPORATION

By: /s/ Chadwick S. Parson

Chadwick S. Parson

Chief Executive Officer



Tel: 602-956-3400  
Fax: 602-956-3402  
www.bdo.com

2555 E. Camelback Rd, Suite 750  
Phoenix, AZ 85016

July 22, 2020

Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

We have been furnished with a copy of the response to Item 4.01 of Form 8-K for the event that occurred on July 16, 2020, to be filed by our former client, IMH Financial Corporation. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Sincerely,

/s/ BDO USA, LLP

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