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INCOME OPPORTUNITY REALTY INVESTORS INC /TX/Form 8-K April 01, 2009

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): March 31, 2009 INCOME OPPORTUNITY REALTY INVESTORS, INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada 001-14784 75-2615944

(State or other (Commission (I.R.S. Employer jurisdiction of incorporation) File No.) Identification No.)

1755 Wittington Place, Suite 340 Dallas, Texas

75234

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code 214-750-5800

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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 2 Financial Information

Item 2.02. Results of Operations and Financial Condition

On March 31, 2009, Income Opportunity Realty Investors, Inc. (IOT or the Company) announced its operational results for the fiscal year ended December 31, 2008. A copy of the announcement is attached as Exhibit 99.1.

The information furnished pursuant to Item 2.02 in this Form 8-K, including Exhibit 99.1 attached hereto, shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section, unless we specifically incorporate it by reference in a document filed under the Securities Act of 1933 or the Securities Exchange Act of 1934. We undertake no duty or obligation to publicly-update or revise the information furnished pursuant to Item 2.02 of this Current Report on Form 8-K.

Section 9 Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

The following exhibit is furnished with this Report:

Exhibit
Designation

Description of Exhibit

99.1* Press Release dated March 31, 2009.

^{*} Furnished herewith.

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SIGNATURES

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

Dated: April 1, 2009 INCOME OPPORTUNITY REALTY INVESTORS,

INC.

By: /s/ Gene S. Bertcher

Gene S. Bertcher, Executive Vice President and Chief Accounting Officer