

**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): May 10, 2023

**LEGACY HOUSING CORPORATION**

(Exact name of registrant as specified in its charter)

<u>Texas</u> (State or Other Jurisdiction of Incorporation)	<u>001-38761</u> (Commission File Number)	<u>20-2897516</u> (IRS Employer Identification No.)
<u>1600 Airport Freeway, #100, Bedford, Texas</u> (Address of Principal Executive Offices)		<u>76022</u> (Zip Code)

Registrant's Telephone Number, Including Area Code: (817) 799-4900

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 (*see* General Instruction A.2. below):

- 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))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class:</u>	<u>Trading Symbol</u>	<u>Name of each exchange on which registered:</u>
Common Stock (\$0.001 par value)	LEGH	NASDAQ Global Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

**Explanatory Note.**

On March 8, 2023, Legacy Housing Corporation (“Legacy” or the “Company”) filed a Current Report on Form 8-K (the “Initial Form 8-K”) disclosing that on March 7, 2023, the Company was advised by Daszkal Bolton, LLP (“Daszkal”), the Company’s independent registered public accounting firm, that Daszkal completed a business combination agreement with CohnReznick LLP (“CohnReznick”), and that Daszkal would resign as the Company’s independent registered public accounting firm upon the Company filing its annual report on Form 10-K for the year ended December 31, 2022 with the Securities and Exchange Commission (the “SEC”). The Initial Form 8-K also disclosed that the Company would likely engage CohnReznick to serve as the Company’s independent registered public accounting firm for the fiscal year ending December 31, 2023.

**Item 4.01 Changes in Registrant’s Certifying Accountant.**

(a) Daszkal served as the Company’s independent registered public accounting firm for the fiscal year ended December 31, 2022.

During the fiscal year ended December 2022, and the subsequent interim period, there were:

- (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and Daszkal on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Daszkal’s satisfaction, would have caused Daszkal to make reference to the subject matter of disagreement in connection with its reports on the Company’s consolidated financial statements for such years; and
- (ii) no “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K, except that Daszkal advised the Company of material weaknesses in its internal control over financial reporting as of December 31, 2022.

(b) On May 9, 2023, upon approval of the Audit Committee, the Company engaged CohnReznick as the Company’s new independent registered public accounting firm for the fiscal year ending December 31, 2023 and interim periods within that year.

During the Company’s two most recent fiscal years ended December 31, 2021 and 2022, and the subsequent interim period through the date of engagement of CohnReznick:

- (i) the Company did not consult with CohnReznick regarding the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements;
  - (ii) CohnReznick did not provide a written report or oral advice on any accounting, auditing or financial reporting issue that CohnReznick concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; and
  - (iii) the Company did not consult with CohnReznick regarding any matter that was either the subject of a disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions, or a “reportable event,” as described in Item 304(a)(1)(v) of Regulation S-K.
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The Company provided CohnReznick with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that CohnReznick furnish a letter addressed to the SEC stating whether CohnReznick agrees with the statements made herein. A copy of CohnReznick's letter dated May 9, 2023, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

The Company provided Daszkal with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Daszkal furnish a letter addressed to the SEC stating whether Daszkal agrees with the statements made herein. A copy of Daszkal's letter dated May 9, 2023, is filed as Exhibit 16.2 to this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
16.1	<a href="#"><u>Letter from CohnReznick, LLP dated May 9, 2023 addressed to the Securities and Exchange Commissions</u></a>
16.2	<a href="#"><u>Letter from Daszkal Bolton, LLP dated May 9, 2023 addressed to the Securities and Exchange Commissions</u></a>
104	Cover Page Interactive Data File (formatted as Inline XBRL).

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## SIGNATURES

Pursuant to the requirement 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.

### LEGACY HOUSING CORPORATION

Date: May 10, 2023

By: /s/ Ronald Arrington

Name: Ronald Arrington

Title: Chief Financial Officer

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May 9, 2023

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: Legacy Housing Corporation Changes in Registrant's Certifying Accountant

We have read the statements made by Legacy Housing Corporation, which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of the Company dated May 9, 2023, and agree with such statements contained therein as they pertain to our firm. We have no basis to agree or disagree with the statements in paragraphs 1 and 2 therein.

Sincerely,

/s/ Cohn Reznick LLP

CohnReznick LLP  
Sunrise, Florida

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May 9, 2023

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: Legacy Housing Corporation Changes in Registrant's Certifying Accountant

We have read the statements made by Legacy Housing Corporation, which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of the Company dated May 9, 2023, and agree with such statements contained therein as they pertain to our firm. We have no basis to agree or disagree with the statements in paragraphs 3 and 4 therein.

Sincerely,

/s/ Daszkal Bolton LLP

Daszkal Bolton LLP  
Boca Raton, Florida

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