

EMAIL: SFELDMAN@OLSHANLAW.COM  
DIRECT DIAL: 212.451.2234

December 11, 2018

**VIA EMAIL AND EDGAR**U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549Attention: Edward M. Kelly, Esq., Senior Counsel  
Division of Corporation FinanceRe: Legacy Housing Corporation  
Registration Statement on Form S-1 (No. 333-228288)  
Registration Statement on Form 8-A (No. 001-38761)

Ladies and Gentlemen:

On behalf of Legacy Housing Corporation (the "Company"), we enclose the Company's request for acceleration of the above-referenced Registration Statements to 4:30 p.m., Eastern time, on Thursday, December 13, 2018, or as soon as possible thereafter.

Please advise the undersigned of the effectiveness of the Registration Statements.

Very truly yours,

/s/ Spencer G. Feldman  
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Spencer G. Feldmancc: Mr. Curtis D. Hodgson  
Neal J. Suit, Esq.

**LEGACY HOUSING CORPORATION**

1600 Airport Freeway, #100  
Bedford, Texas 76022

December 11, 2018

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Edward M. Kelly, Senior Counsel  
Division of Corporation Finance

Re: Legacy Housing Corporation  
Registration Statement on Form S-1 (No. 333-228288)  
Registration Statement on Form 8-A (No. 001-38761)

Ladies and Gentlemen:

Legacy Housing Corporation hereby requests that the effectiveness of the above-referenced Registration Statements be accelerated so that they will become effective at 4:30 p.m., Eastern time, on Thursday, December 13, 2018, or as soon as possible thereafter.

Very truly yours,

LEGACY HOUSING CORPORATION

By: /s/ Curtis D. Hodgson  
Curtis D. Hodgson  
Co-Chief Executive Officer

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