
**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):

July 17, 2019

LEGACY HOUSING CORPORATION

(Exact name of registrant as specified in its charter)

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

Item 4.01 Changes in Registrant's Certifying Accountant.

On July 12, 2019, the Audit Committee of the Board of Directors (the "Audit Committee") of Legacy Housing Corporation (the "Company") dismissed Grant Thornton LLP ("Grant Thornton") as the independent registered public accounting firm of the Company, effective immediately. On July 12, 2019, the Audit Committee approved the appointment of BKD LLP ("BKD") as the Company's new independent registered public accounting firm, which became effective on July 17, 2019 after completion of BKD's client acceptance procedures.

Prior to the engagement of BKD, neither the Company nor anyone on its behalf consulted BKD regarding either (i) 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, and neither a written report nor oral advice was provided to the Company that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of a "disagreement" or a "reportable event," each as defined in Regulation S-K Item 304(a)(1)(iv) and 304(a)(1)(v), respectively.

The reports of Grant Thornton on the Company's financial statements for each of the fiscal years ended December 31, 2018 and 2017 did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal years ended December 31, 2018 and 2017, and the subsequent interim period through July 12, 2019, (i) there were no disagreements with Grant Thornton on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that, if not resolved to Grant Thornton's satisfaction, would have caused Grant Thornton to make reference to the subject matter of the disagreement in connection with its reports and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K except as noted below.

During the audits for the years ended December 31, 2018 and 2017, material weaknesses were identified in our internal control over financial reporting, as disclosed in our Registration Statement on Form S-1 (File No. 333-228288) and in our Annual Report on Form 10-K for the year ended December 31, 2018. The material weaknesses were due to insufficient accounting processes and procedures for certain accounts, insufficient experienced personnel to support preparation of financial statements and insufficient policies and procedures to ensure the appropriate review and approval of user access rights to our accounting system; and lack of approval of journal entries and segregation of duties in our financial reporting process. Grant Thornton has discussed these matters with the Audit Committee, and the Company has authorized Grant Thornton to fully respond to any inquiries by BKD concerning these matters.

The Company provided Grant Thornton with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Grant Thornton furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements contained herein. A copy of Grant Thornton's letter, dated July 17, 2019, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Effective July 12, 2019, Legacy Housing Corporation ("Legacy") appointed Cornelius (Cork) Van Den Handel as its new Chief Financial Officer and Corporate Treasurer.

Mr. Van Den Handel, in a career spanning more than thirty years, has served as a chief financial officer, as well as other C-level strategic and operational positions, in public, private-equity backed, and start-up companies, including most recently serving as the Managing Principal of Vector Enterprises, LLC, a consulting company that provides finance, operational, compliance, and strategic consulting services for companies. Mr. Van Den Handel has previously been CFO of three different companies, including Aviall, Inc. (a NYSE company prior to its acquisition by The Boeing Company). He brings extensive experience in strategic and business planning, acquisitions and divestitures, investor relations, debt and equity financing, operational restructuring, and process enhancement.

Mr. Van Den Handel earned an MBA from the University of Texas and a bachelor's degree in aerospace engineering from the University of Southern California.

Mr. Van Den Handel replaces Jeff Burt, who will remain with Legacy as the Chief Accounting Officer.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No. Description

- | | |
|------|--|
| 16.1 | Letter from Grant Thornton LLP dated July 17, 2019 addressed to the Securities and Exchange Commission |
| 99.1 | Press Release dated July 17, 2019. |
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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: July 17, 2019

By: /s/ Neal J. Suit
Name: Neal J. Suit
Title: Executive Vice President and General Counsel



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July 17, 2019

U.S. Securities and Exchange Commission
Office of the Chief Accountant
100 F Street, NE
Washington, DC 20549

Re: Legacy Housing Corporation
File 001-38761
No.

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of Legacy Housing Corporation dated July 17, 2019, and agree with the statements concerning our Firm contained therein.

Very truly yours,

Grant Thornton LLP

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Grant Thornton LLP is the U.S. member firm of Grant Thornton International Ltd (GTIL). GTIL and each of its member firms are separate legal entities and are not a worldwide partnership.

Legacy Housing Corporation Appoints New Chief Financial Officer and Announces Auditor Change

BEDFORD, TX -- (GLOBAL NEWSWIRE) – July 17, 2019 – Legacy Housing Corporation (NASDAQ: LEGH) today announced that Cornelius (Cork) Van Den Handel has been appointed as its new Chief Financial Officer and Corporate Treasurer, effective July 12, 2019.

Mr. Van Den Handel, in a career spanning more than thirty years, has served as a chief financial officer, as well as other C-level strategic and operational positions, in public, private-equity backed, and start-up companies, including most recently serving as the Managing Principal of Vector Enterprises, LLC, a consulting company that provides finance, operational, compliance, and strategic consulting services for companies. Mr. Van Den Handel was previously CFO of three different companies, including Aviall, Inc. (a NYSE company prior to its acquisition by The Boeing Company). He brings extensive experience in strategic and business planning, acquisitions and integrations, public company investor relations, debt and equity financing, operational restructuring, and process enhancement.

Mr. Van Den Handel earned an MBA from the University of Texas and a bachelor's degree in aerospace engineering from the University of Southern California.

Kenny Shipley, the CEO of Legacy, stated: "I am thrilled to welcome Cork as the CFO of Legacy. He brings a wealth of knowledge and experience, including with manufacturing operations, that will assist us in strategically growing the business and operating as a public company. He has a proven track record of leadership and delivering strong performance and growth for companies. Cork will make an immediate impact on our financial team and our entire company."

Mr. Van Den Handel replaces Jeff Burt, who, as part of the management reorganization, will remain with Legacy as the Chief Accounting Officer.

Mr. Shipley added, "We are excited that Jeff remains a key part of our team, and I look forward to the new roles both Cork and Jeff will play in the leadership of Legacy."

Legacy also announced today that it has appointed BKD, LLP as its independent registered public accounting firm.

BKD replaces Grant Thornton, LLP as the independent auditor of Legacy. BKD's appointment was approved by Legacy's Board of Directors and the members of the Audit Committee.

The consolidated financial statements of Legacy for the years ended December 31, 2017 and 2018, and the subsequent interim period ending July 17, 2019, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. The decision to change auditors was not the result of any disagreement between Legacy and Grant Thornton on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

"I want to thank Grant Thornton for its hard work and the services rendered, especially during the IPO process," said Mr. Shipley. "But considering Legacy's overall size and status as an emerging growth company, a change to BKD's cost structure seemed the logical and prudent move for Legacy and our shareholders. We look forward to working with both Grant Thornton and BKD to ensure the transition is as seamless as possible."

About Legacy Housing Corporation

Legacy Housing Corporation builds, sells and finances manufactured homes and "tiny houses" that are distributed through a network of independent retailers and company-owned stores and are sold directly to manufactured housing communities. We are the fourth largest producer of manufactured homes in the United States as ranked by the latest data available from the Manufactured Housing Institute. With current operations focused primarily in the southern United States, we offer our customers an array of quality homes ranging in size from approximately 390 to 2,667 square feet consisting of 1 to 5 bedrooms, with 1 to 3 1/2 bathrooms. Our homes range in price, at retail, from approximately \$22,000 to \$120,000.

Forward Looking Statements

Statements in this press release constitute forward-looking statements as defined in the Securities and Exchange Act of 1934 and the Private Securities Litigation Reform Act. Forward-looking statements involve substantial risk and uncertainties that may cause actual results to differ materially from expectations. Forward-looking statements represent our beliefs and assumptions only as of the date of this press release. We disclaim any obligation to update forward-looking statements, except as required by applicable law.

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