

**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): August 5, 2022

LEGACY HOUSING CORPORATION

(Exact name of registrant as specified in its charter)

Texas	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:

Title of each class:	Trading Symbol	Name of each exchange on which registered:
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 August 5, 2022, the Audit Committee of the Board of Directors (the “Audit Committee”) of Legacy Housing Corporation (the “Company”) dismissed Weaver and Tidwell, LLP (“Weaver”) as the independent registered public accounting firm of the Company, effective immediately. On August 5, 2022, the Audit Committee approved the appointment of Daszkal Bolton LLP (“Daszkal”) as the Company’s new independent registered public accounting firm.

Prior to the engagement of Daszkal, neither the Company nor anyone on its behalf consulted Daszkal 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 report of Weaver on the Company’s financial statements for the year ended December 31, 2021 did not contain an adverse opinion or a disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

During the year ended December 31, 2021 and the subsequent interim period through August 5, 2022, there were no (i) disagreements, as defined in Item 304(a)(1)(iv) of Regulation S-K, with Weaver on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures which, if not resolved to Weaver’s satisfaction, would have caused Weaver to make reference thereto in its report or (ii) reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K, except as noted below.

During the audit for the year ended December 31, 2021, material weaknesses were identified in our internal control over financial reporting, as disclosed in our Annual Report on Form 10-K for the year ended December 31, 2021. The material weaknesses were due to insufficient (i) accounting systems and procedures in place, particularly in the areas of revenue recognition; processing of accounts payable; prepaid expenses; and inventory costing and management; (ii) systems and processes to support timely preparation of financial statements for compliance with U.S. GAAP and SEC; (iii) 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; and (iv) safeguards in our information technology infrastructure required by the COBIT framework. Weaver has discussed these matters with the Audit Committee, and the Company has authorized Weaver to fully respond to any inquiries by Daszkal concerning these matters.

The Company provided Weaver with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Weaver 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 Weaver’s letter, dated August 9, 2022, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

The Audit Committee took competitive bids for the 2022 audit and elected to award the engagement to Daszkal Bolton LLP.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
16.1	Letter from Weaver and Tidwell, LLP dated August 9, 2022 addressed to the Securities and Exchange Commissions
104	Cover Page Interactive Data File (formatted as Inline XBRL).

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: August 9, 2022

By: /s/ Ronald Arrington

Name: Ronald Arrington

Title: Chief Financial Officer



August 9, 2022

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

Ladies and Gentlemen:

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, as part of the Form 8-K of Legacy Housing Corporation dated August 9, 2022. We agree with the statements concerning our firm in such Form 8-K.

WEAVER AND TIDWELL, L.L.P.
