



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 27, 2019

Neal J. Suit  
General Counsel and Secretary  
Legacy Housing Corp  
1600 Airport Freeway, Suite 100  
Bedford, Texas 76022

**Re: Legacy Housing Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 16, 2019**  
**File No. 001-38761**

Dear Mr. Suit:

We have reviewed your filing and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A filed September 16, 2019

Comparison of Shareholder Rights Before and After the Reincorporation  
Forum Selection, page 23

1. We note that your forum selection provision in Article VIII of your Certificate of Formation to be adopted provides that it will not apply to actions arising under the Securities Act or Exchange Act. Please revise page 23 to disclose that the provision does not apply to actions arising under the Securities Act or Exchange Act.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Neal J. Suit  
Legacy Housing Corp  
September 27, 2019  
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Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Asia Timmons-Pierce, Special Counsel, at (202) 551-3754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction

cc: Spencer G. Feldman