



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

DIVISION OF  
CORPORATION FINANCE

October 3, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Spencer G. Feldman