



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2022

Barry Kostiner  
Chairman of the Board and Chief Executive Officer  
Legacy Education Alliance, Inc.  
1490 N.E. Pine Island Road, Suite 5D  
Cape Coral, FL 33909

**Re: Legacy Education Alliance, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 000-55790**

Dear Mr. Kostiner:

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 Trade & Services