

**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): December 23, 2021

LEGACY EDUCATION ALLIANCE, INC.
(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation)	000-55790 (Commission File Number)	39-2079974 (IRS Employer Identification No.)
1490 N.E. Pine Island Road, Suite 5D Cape Coral, Florida (Address of principal executive offices)		33909 (Zip Code)

Registrant's telephone number, including area code: **(239) 542-0643**

N/A
(Former name or former address, if changed since last report.)

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))

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.

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	N/A	N/A

Item 4.01 Change in Registrant's Certifying Accountant

On December 23, 2021 Legacy Education Alliance, Inc. (the "Company") engaged Ram Associates, Certified Public Accountants ("Ram Associates") to serve as the Company's independent registered accounting firm. As a result of the engagement of Ram Associates, the Company on December 27, 2021 dismissed MaloneBailey, LLP, ("MaloneBailey"), as its independent registered accountant. The decision to change accountants was approved by the Board of Directors of the Company. MaloneBailey's audit report on the Company's financial statements for the fiscal years ended December 31, 2020 and 2019 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that, the audit report included an explanatory paragraph with respect to the uncertainty as to the Company's ability to continue as a going concern. During the years ended December 31, 2020 and 2019 and during the subsequent interim period preceding the date of MaloneBailey's dismissal, there were (i) no disagreements with MaloneBailey on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, and (ii) no reportable events (as that term is defined in Item 304(a)(1)(v) of Regulation S-K). Notwithstanding the foregoing, the Company communicated to MaloneBailey that it has material weaknesses in internal controls over financial reporting as described in Item 9A of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2020.

Prior to engaging Ram Associates, the Company did not consult with Ram Associates regarding the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company's financial statements.

The Company has requested MaloneBailey to furnish it with a letter addressed to the SEC stating whether it agrees with the statements made above by the Company. The Company has filed this letter as an exhibit to this 8-K.

Item 9.01 Financial Statements and Exhibits.

Exhibit	Description
16.1	Letter from MaloneBailey LLP
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements 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 EDUCATION ALLIANCE, INC.

Date: December 30, 2021

By: /s/ Barry Kostiner
Name: Barry Kostiner
Title: Interim Chief Executive Officer



December 29, 2021

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

We have read the statements under Item 4.01 of the Current Report on Form 8-K of Legacy Education Alliance, Inc. to be filed with the Securities and Exchange Commission on or about December 29, 2021. We agree with all statements pertaining to us. We have no basis on which to agree or disagree with the other statements contained therein.

MaloneBailey, LLP

MaloneBailey, LLP
www.malonebailey.com
Houston, Texas

10350 Richmond Avenue, Suite 450, Houston, Texas 77042 713.343.4286
Zhongzhou Holdings Financial Center (Tower B) #2205 No. 88, Haide Yi Road, Nanshan District, Shenzhen, P.R. China 518054 86.755.86278659
Jintai Guoyi Tower #2007-2008 No. 103, Chaoyang North Road, Chaoyang District, Beijing, P.R. China 100123 86.010.85563995
www.malonebailey.com

Public Company Accounting Oversight Board Registered AICPA
An Independently Owned and Operated Member of Nexia International

