

VIA EDGAR

United States Securities and Exchange Commission
100 F. Street, NE
Washington, DC 20549

Attn: Scott Andereg
Lilyanna Peyser
Scott Stringer
Adam Phippen

**Re: Legacy Education Inc.
Registration Statement on Form S-1, as amended
File No. 333-281586**

Ladies and gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended, Northland Capital Markets Inc., as underwriter, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 4:30 p.m., Eastern Time, on September 25, 2024, or as soon thereafter as practicable, or at such later time as the Company or its counsel may request via telephone call to the staff.

Pursuant to Rule 460 under the Securities Act, please be advised that there will be distributed to each underwriter or dealer, who is reasonably anticipated to be invited to participate in the distribution of the security, as many "E-red" copies of the Preliminary Prospectus as appears to be reasonable to secure adequate distribution of the Preliminary Prospectus.

The undersigned advises that it has complied and will continue to comply, and that it has been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Thank you,

NORTHLAND CAPITAL MARKETS, INC.

By: /s/ Fred Johnson
Name: Fred Johnson
Title: Managing Director
