

Language Enterprises Corp.
Form 8-K
January 31, 2008

**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

January 26, 2008

Date of Report (Date of earliest event reported)

LANGUAGE ENTERPRISES CORP.

(Exact name of registrant as specified in its charter)

NEVADA

(State or other jurisdiction of
incorporation)

000-52738

(Commission File
Number)

98-0555508

(IRS Employer Identification No.)

111 N. Sepulveda Blvd., Suite 250

Manhattan Beach, CA

(Address of principal executive offices)

90266

(Zip Code)

(310) 937-1511

Registrant's telephone number, including area code

Not Applicable

(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:

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))

SECTION 4 MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On January 26, 2008, the sole Director of Language Enterprises Corp. (the Company) appointed Malone & Bailey PC, Certified Public Accountants and Business Consultants, of 601 W. Riverside Avenue, Suite 1940, Spokane, WA 99201 (Malone & Bailey) as the Company's new independent registered public accounting firm following the resignation of Morgan & Company, Chartered Accountants, as disclosed in the Company's Form 8-K dated January 22, 2008,

Prior to its appointment as independent accountants, the Company did not consult Malone & Bailey on any of the matters referenced in Item 304(a)(2) of Regulation S-B.

SIGNATURE

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.

LANGUAGE ENTERPRISES CORP.

Date: January 26, 2008

By:

/s/ Paul C. KirkiteLos

PAUL C. KIRKITELOS

Chief Executive Officer, Chief Financial
Officer, President, Secretary and Treasurer

2
