

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

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**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))

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**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

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