

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 22, 2020**

PARTS ID, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction
of incorporation)

001-38296

(Commission File Number)

81-3674868

(IRS Employer
Identification No.)

1 Corporate Drive, Suite C Cranbury, New Jersey 08512
(Address of principal executive offices, including zip code)

609-642-4700

(Registrant's telephone number, including area code)

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))

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

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A common stock, par value \$0.0001 per share	ID	NYSE American

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.

Item 4.01 Changes in Registrant's Certifying Accountant.

On December 22, 2020, following a review undertaken by the Audit Committee of the Board of Directors (the "Audit Committee") of PARTS ID, Inc. (the "Company"), the Audit Committee approved the engagement of WithumSmith+Brown, PC ("Withum") to serve as the Company's independent registered public accounting firm to audit the Company's consolidated financial statements for the year ending December 31, 2020. Since 2017, Withum served as the independent registered public accounting firm of Legacy Acquisition Corp., which was the name of the Company prior to the business combination completed on November 20, 2020 (the "Business Combination"), pursuant to that certain Business Combination Agreement, dated September 18, 2020, by and among the Company, Excel Merger Sub I, Inc., Excel Merger Sub II, LLC, Onyx Enterprises Int'l, Corp. ("Onyx"), and Shareholder Representative Services LLC, as further described in the Company's Current Report on Form 8-K filed on November 27, 2020.

Withum had also served as Onyx's independent registered public accounting firm since 2016, but was not engaged to audit Onyx's financial statements in connection with the Business Combination. In connection with the Business Combination, UHY LLP ("UHY") served as Onyx's independent registered public accounting firm, and it audited the balance sheets of Onyx as of December 31, 2019 and 2018, and the related statements of operations, changes in shareholders' deficit, and cash flows for the years ended December 31, 2019, 2018, and 2017, and the related notes (collectively, the "Financial Statements"). On December 22, 2020, the Company informed UHY that it would be replaced by Withum as the Company's independent registered public accounting firm, effective on December 22, 2020.

The audit report of UHY on the Financial Statements did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

During fiscal 2018 and 2019, and through December 22, 2020, there were (i) no "disagreements" as that term is defined in Item 304(a)(1)(iv) of Regulation S-K with UHY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of UHY would have caused UHY to make reference to the subject matter of the disagreement(s) in connection with its report on the Financial Statements, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided a copy of the foregoing disclosures to UHY and requested that UHY furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether UHY agrees with the above statements and, if not, stating the respects in which it does not agree. A copy of UHY's letter, dated December 22, 2020, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

As noted above, Withum has served as the Company's (f/k/a Legacy Acquisition Corp.) independent registered public accounting firm since 2017. Withum also had served as Onyx's independent registered public accounting firm beginning in 2016, but it did not provide any auditing services to Onyx in connection with the Business Combination. During fiscal 2018 and 2019, and through December 22, 2020, Withum did not provide any services or consultations to the Company or Onyx, except pursuant to that for which it was engaged.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following exhibits are filed as part of this report:

Exhibit No.	Description
16.1	Letter from UHY LLP addressed to the Securities and Exchange Commission, dated as of December 22, 2020

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.

Dated: December 23, 2020

PARTS ID, INC.

By: /s/ Antonino Ciappina

Name: Antonino Ciappina

Title: Chief Executive Officer



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December 22, 2020

Office of the Chief Accountant
Securities and Exchange Commission
460 Fifth Street N. W.
Washington, DC 20549

Re: PARTS iD, INC.

Commission File Number: 001-38296

Dear Sirs:

We have received a copy of, and are in agreement with, the statements being made by PARTS iD, INC. in Item 4.01 of its Form 8-K dated December 22, 2020, captioned "Changes in Registrant's Certifying Accountant."

We hereby consent to the filing of this letter as an exhibit to the foregoing report on Form 8-K.

Sincerely,

/s/ UHY LLP

UHY LLP
