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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**

Date of Report (Date of earliest event reported): June 8, 2023

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**WM TECHNOLOGY, INC.**

(Exact name of registrant as specified in its charter)

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<b>Delaware</b> (State or Other Jurisdiction of Incorporation)	<b>001-39021</b> (Commission File Number)	<b>98-1605615</b> (I.R.S. Employer Identification No.)
<b>41 Discovery Irvine, California</b> (Address of principal executive offices)	<b>(844) 933-3627</b> (Registrant's telephone number, including area code)	<b>92618</b> (Zip Code)
	<b>N/A</b> (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 obligations 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, \$0.0001 par value per share	MAPS	The Nasdaq Global Select Market
Warrants, each whole warrant exercisable for one share of Class A Common Stock at an exercise price of \$11.50 per share	MAPSW	The Nasdaq Global Select Market

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.

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#### Item 4.01 Changes in Registrant's Certifying Accountant

On June 8, 2023, WM Technology, Inc. (the "Company") was notified by Baker Tilly US, LLP ("Baker Tilly"), the independent registered public accounting firm of the Company, of its decision to resign as the independent registered public accounting firm of the Company due to staffing constraints within Baker Tilly. The resignation is effective immediately following the filing of the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2023. Baker Tilly will remain engaged by the Company to complete its review of the Company's unaudited financial statements for the quarter ended June 30, 2023. The Company is in the process of selecting a new independent registered public accounting firm.

The audit reports of Baker Tilly relating to the Company's financial statements as of and for the years ended December 31, 2022 and 2021 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2022 and 2021 and the subsequent interim period through the date of this Current Report on Form 8-K, there were no (i) disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended ("Regulation S-K"), and the related instructions thereto, with Baker Tilly on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Baker Tilly, would have caused Baker Tilly to make reference to the subject matter of the disagreements in connection with its reports; or (ii) reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto, except that as disclosed in the Company's Annual Report on Form 10-K for the year ended December 31, 2022, the Company reported that its internal control over financial reporting was not effective as of December 31, 2022 due to a material weakness in its internal controls resulting from ineffective information technology general controls in the areas of user access and program change-management over certain information technology systems that support its financial reporting processes. The material weakness did not result in any identified misstatements in the Company's financial statements for the years ended December 31, 2022 and 2021 or any quarterly period in the years then ended. Management has been implementing and continues to implement measures designed to ensure that control deficiencies contributing to the material weakness are remediated, such that these controls are designed, implemented and operating effectively. The Company expects that the remediation of the material weakness will be completed during the end of the year ending December 31, 2023.

Baker Tilly did not seek the Company's consent to its decision to resign as the Company's independent registered public accounting firm. As a result, the Company's Board of Directors or Audit Committee did not recommend or approve such decision.

The Company has provided Baker Tilly with a copy of the disclosures made by the Company in response to this Item 4.10 and requested that Baker Tilly furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made in this Item and, if not, stating the respects in which it does not agree. A letter from Baker Tilly is attached hereto as Exhibit 16.1.

#### **Forward-Looking Statements**

This Current Report on Form 8-K contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These forward-looking statements include, but are not limited to, statements regarding the Company's expectation that the remediation of the material weakness will be completed during the end of the year ending December 31, 2023 are forward-looking statements. The words "will," "plans," "expects" and similar expressions are intended to identify these forward-looking statements. These forward-looking statements are subject to a number of risks, uncertainties and assumptions outside of the Company's control. In addition, new risks may emerge from time to time, and it is not possible for the Company to predict all risks, nor can it assess the impact of all factors on its business or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements made. In light of these risks, uncertainties and assumptions, the future events discussed in this Current Report on Form 8-K may not occur and actual future results may be materially different from those anticipated or implied in the forward-looking statements.

#### **Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

<b>Exhibit Number</b>	<b>Description</b>
<a href="#">16.1</a>	<a href="#">Letter from Baker Tilly US, LLP, dated June 14, 2023.</a>
104	Cover Page Interactive Data File (formatted in Inline XBRL and included as Exhibit 101)

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**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.

Dated: June 14, 2023

**WM TECHNOLOGY, INC.**

By: /s/ Arden Lee  
Arden Lee  
Chief Financial Officer

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June 14, 2023

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

Dear Ladies and Gentlemen:

We are the independent registered public accounting firm for WM Technology, Inc. (the "Company"). We have read the Company's disclosure set forth in Item 4.01 "Changes in Registrant's Certifying Accountant" of the Company's Current Report on Form 8-K dated June 14, 2023 (the "Current Report") and are in agreement with the disclosure in the Current Report, insofar as it pertains to our firm.

Sincerely,

/s/ Baker Tilly US, LLP