

September 24, 2024

Susan Echard  
Interim Chief Financial Officer  
WM Technology, Inc.  
41 Discovery  
Irvine, CA 92618

Re: WM Technology, Inc.  
Form 10-K for the Year Ended December 31, 2023  
File No. 001-39021

Dear Susan Echard:

We have reviewed your August 30, 2024, response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the year ended December 31, 2023  
General

1. Please tell us your consideration to provide the disclosures required by Item 402(w) of Regulation S-K as it relates to accounting restatements to your financial statements for each of the first three quarters in fiscal 2023 that you were required to prepare.

Please contact Brittany Ebbertt at 202-551-3572 or Kathleen Collins at 202-551-3499 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of

Office of

Corporation Finance

Technology  
cc: Brian Camire