



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 25, 2024

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

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

Dear Susan Echard:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Camire