

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

July 19, 2023
Date of Report (date of earliest event reported)

Momentum Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

001-39128
(Commission File Number)

84-190538
(I.R.S. Employer Identification No.)

3901 N. First Street
San Jose, California
(Address of Principal Executive Offices)

95134
(Zip Code)

(650) 564-7820
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 (see General Instruction A.2. below):

- 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(g) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A common stock	MNTS	The Nasdaq Stock Market LLC
Warrants	MNTSW	The Nasdaq Stock Market LLC

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 July 19, 2023, Momentus Inc. (the “Company”) was notified by Armanino LLP (“Armanino”), the Company’s independent registered public accounting firm, of its decision to resign as the Company’s independent registered public accounting firm, effective upon the filing of the Company’s Quarterly Report on Form 10-Q for the interim period ending September 30, 2023. Armanino advised the Company that its decision not to stand for re-appointment was due to Armanino’s transition away from providing financial statement audit services to public companies. Armanino will remain engaged by the Company to complete its review of the Company’s interim financial statements for the interim period ended September 30, 2023.

Armanino is not required to and did not seek the Company’s consent to its decision to resign as the Company’s independent registered public accounting firm. As a result, neither the Company’s Board of Directors nor the Company’s Audit Committee took part in Armanino’s decision to resign. The Company is in the process of selecting a new independent registered public accounting firm.

Armanino audited the Company’s consolidated financial statements as of and for the fiscal years ended December 31, 2022 and 2021. The reports of Armanino on the financial statements of the Company for the fiscal 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 Company’s fiscal years ended December 31, 2022 and 2021, and through the interim period ended March 31, 2023, there were no disagreements between the Company and Armanino 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 Armanino, would have caused Armanino to make reference to the subject matter of the disagreements in connection with its audit reports on the Company’s financial statements. During the Company’s two most recent fiscal years ended December 31, 2022 and 2021, and the interim period ended March 31, 2023, Armanino did not advise the Company of any “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K with respect to the Company.

The Company provided Armanino with a copy of this Current Report on Form 8-K in accordance with Item 304(a) of Regulation S-K prior to its filing with the U.S. Securities and Exchange Commission (the “Commission”) and requested that Armanino furnish the Company with a letter addressed to the Commission stating whether it agrees with the above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter from Armanino is filed as Exhibit 16.1 hereto.

Item 5.03 Amendments to Articles of Incorporation or Bylaws

On July 19, 2023, the Board of Directors of the Company approved a first amendment (the “First Amendment”) to the Company’s Amended and Restated Bylaws, effective immediately, to modify Article I, Section 1.5 to decrease the quorum requirement for the transaction of business at meetings of stockholders from the holders of a majority of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting, present in person or represented by proxy, to the holders of one-third (1/3rd) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting, present in person or represented by proxy.

A copy of the First Amendment is attached as Exhibit 3.1 hereto and incorporated by reference herein. The above description of the First Amendment does not purport to be complete and is qualified in its entirety by reference to the full text of such exhibit.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Exhibit Description
3.1	First Amendment to the Amended and Restated Bylaws of Momentus Inc.
16.1	Letter from Armanino LLP, dated July 24, 2023
104	Cover Page Interactive Data File (formatted as Inline XBRL)

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: July 19, 2023

By: /s/ Eric Williams
Name: Eric Williams
Title: Chief Financial Officer

**FIRST AMENDMENT TO
THE AMENDED AND RESTATED BYLAWS
OF
MOMENTUS INC.**

The Board of Directors of Momentus Inc., a Delaware corporation (the “**Corporation**”), in accordance with the General Corporation Law of the State of Delaware and the Amended and Restated Bylaws (“**Bylaws**”) of the Corporation, approved and adopted as of July 19, 2023 the following amendments to the Bylaws to be effective as of July 19, 2023:

Article I, Section 1.5 of the Bylaws is hereby amended and restated by in its entirety with the following:

“Section 1.5: Quorum. Except as otherwise provided by applicable law, the Certificate of Incorporation or these Bylaws, at each meeting of stockholders the holders of one-third (1/3rd) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting, present in person or represented by proxy, shall constitute a quorum for the transaction of business; provided, however, that where a separate vote by a class or classes or series of stock is required by applicable law or the Certificate of Incorporation, the holders of one-third (1/3rd) of the voting power of the shares of such class or classes or series of the stock issued and outstanding and entitled to vote on such matter, present in person or represented by proxy at the meeting, shall constitute a quorum entitled to take action with respect to the vote on such matter. If a quorum shall fail to attend any meeting, the chairperson of the meeting or, if directed to be voted on by the chairperson of the meeting, the holders of a majority of the voting power of the shares entitled to vote who are present in person or represented by proxy at the meeting may adjourn the meeting. Shares of the Corporation’s stock belonging to the Corporation (or to another corporation, if a majority of the shares entitled to vote in the election of directors of such other corporation are held, directly or indirectly, by the Corporation), shall neither be entitled to vote nor be counted for quorum purposes; provided, however, that the foregoing shall not limit the right of the Corporation or any other corporation to vote any shares of the Corporation’s stock held by it in a fiduciary capacity and to count such shares for purposes of determining a quorum. A quorum, once established at a meeting, shall not be broken by the withdrawal of enough votes to leave less than a quorum.”

Except as hereby amended, the Bylaws shall in all other respects remain in full force and effect.

Exhibit 16.1

July 24, 2023

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Commissioners:

We have read Item 4.01 of the Current Report on Form 8-K of Momentus, Inc. dated July 19, 2023, which we understand will be filed with the Securities and Exchange Commission, and we agree with the statements concerning our firm contained in such Form 8-K. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/ Armanino LLP

Armanino LLP