



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 April 9, 2024, the Audit Committee of SpringBig Holdings, Inc. (the “Company”) approved the dismissal of Marcum LLP (“Marcum”) as its independent registered public accounting firm, with immediate effect.

The audit reports of Marcum on the Company’s consolidated financial statements as of and for the fiscal years ended December 31, 2023 and December 31, 2022, did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company’s two most recent fiscal years ended December 31, 2023 and December 31, 2022 and during the subsequent interim period from January 1, 2024 through April 9, 2024, (i) there were no disagreements with Marcum on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that, if not resolved to Marcum’s satisfaction, would have caused Marcum to make reference to the subject matter of the disagreement in connection with its reports, and (ii) there were no “reportable events” as defined in Item 304(a)(1)(v) of Regulation S-K, other than the previously disclosed material weaknesses in the Company’s internal control over financial reporting related to our lack of accounting personnel with adequate expertise in United States generally accepted accounting principles and inadequate independent reviews and effective controls related to the preparation of consolidated financial statements, related notes thereto, account analyses, account summaries and account reconciliations, as well as information technology deficiencies in the design and implementation of change management and user access controls over financial information technology applications.

The Company provided Marcum with a copy of the disclosures in this report prior to filing with the Securities and Exchange Commission (the “SEC”). A copy of Marcum’s letter, dated April 10, 2024, to the SEC, stating whether it agrees with the statements made in this report, is filed as Exhibit 16.1 to this report.

***Engagement of New Independent Registered Public Accounting Firm.***

On April 9, 2024, the Audit Committee of the Company approved the appointment of WithumSmith+Brown, PC (“Withum”) as the Company’s independent registered public accounting firm for the fiscal year ended December 31, 2024. Withum will replace Marcum LLP as the Company’s independent registered public accounting firm, with its engagement effective April 11, 2024.

During the fiscal years ended December 31, 2023 and 2022, and the subsequent interim period through the date of this Current Report on Form 8-K, neither the Company, nor anyone acting on its behalf, consulted Withum regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered with respect to the Company’s consolidated financial statements, and neither a written report nor oral advice was provided to the Company by Withum that Withum concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K or a reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

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

(d) Exhibits

<b><u>Exhibit Number</u></b>	<b><u>Description</u></b>
16.1	<a href="#">Letter from Marcum LLP, dated April 10, 2024, to the Securities and Exchange Commission.</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

**SIGNATURE**

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**SPRINGBIG HOLDINGS, INC.**

April 11, 2024

By: */s/ Jeffrey Harris*

Name: Jeffrey Harris

Title: Chief Executive Officer

April 10, 2024

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

Commissioners:

We have read the statements made by SpringBig Holdings, Inc. under Item 4.01 of its Form 8-K dated April 10, 2024. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with other statements of SpringBig Holdings, Inc. contained therein.

Very truly yours,

/s/ Marcum LLP

Marcum LLP

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