

**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): April 17, 2024**

**NU RIDE INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-38821**  
(Commission  
File Number)

**83-2533239**  
(IRS Employer  
Identification No.)

**1700 Broadway, 19th Floor**  
**New York, New York 10019**  
(Address of principal executive offices, including zip code)

**Registrant's telephone number, including area code: (212) 202-2200**

**N/A**  
(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 obligation 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, par value \$0.0001 per share	NRDE	OTC Pink 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.

**Item 4.01 Changes in Registrant’s Certifying Accountant.****(a) Dismissal of Former Independent Registered Public Accounting Firm**

On April 17, 2024, Nu Ride Inc. (the “Company”) dismissed KPMG LLP (“KPMG”) as the Company’s independent registered public accounting firm.

The audit reports of KPMG on the Company’s consolidated financial statements as of and for the years ended December 31, 2023 and 2022 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except as follows: KPMG’s report on the consolidated financial statements of the Company as of and for the years ended December 31, 2023 and 2022, contained a separate paragraph stating that “The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, on June 27, 2023 the Company filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code and the Company has no revenue-producing operations. These matters raise substantial doubt about its ability to continue as a going concern. Management’s plans in regard to these matters are also described in Note 1. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.”

During the fiscal years ended December 31, 2023 and 2022, and the subsequent interim period through April 17, 2024, there have been no: (1) “disagreements” (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions) with KPMG 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 KPMG would have caused KPMG to make reference thereto in its reports on the consolidated financial statements for such years or; (2) “reportable events” (as that term is described in Item 304(a)(1)(v) of Regulation S-K) .

In accordance with 304(a)(3) of Regulation S-K, the Company provided KPMG with a copy of the disclosure contained herein, prior to its filing with the U.S. Securities and Exchange Commission (the “SEC”), and requested that KPMG furnish the Company with a letter addressed to the SEC stating whether KPMG agrees with the above statements. A copy of KPMG’s letter to the SEC, dated April 17, 2024, is filed as Exhibit 16.1 to this Form 8-K.

**(b) Engagement of New Independent Registered Public Accounting Firm.**

The Audit Committee of the Board of Directors of the Company has approved the engagement of BDO USA, P.C. (“BDO”) as the Company’s independent registered public accounting firm for the Company’s fiscal year ending December 31, 2024, effective as of April 17, 2024.

During the fiscal years ended December 31, 2023 and 2022 and through April 17, 2024, neither the Company, nor anyone on its behalf, consulted BDO 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 consolidated financial statements of the Company, and no written report or oral advice was provided to the Company by BDO that 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” (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a “reportable event” (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

**Item 9.01 Financial Statements and Exhibits.****(d) Exhibits**

<u>Exhibit Number</u>	<u>Exhibit Description</u>
16.1	<a href="#">Letter to Securities and Exchange Commission from KPMG LLP, dated April 17, 2024.</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

**SIGNATURES**

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.

**NU RIDE INC.**

By: /s/ William Gallagher  
Name: William Gallagher  
Title: Chief Executive Officer, President, Secretary, and Treasurer

Date: April 18, 2024

April 17, 2024

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Nu Ride Inc., formerly Lordstown Motors Corp. and subsidiaries, (the “Company”) and, under the date of February 28, 2024, we reported on the consolidated financial statements of the Company as of and for the years ended December 31, 2023 and 2022. On April 17, 2024, we were dismissed.

We have read the Company’s statements included under Item 4.01 of its Form 8-K dated April 17, 2024, and we agree with such statements except we are not in a position to agree or disagree with the Company’s statements included in Item 4.01(b).

Very truly yours,

/s/ KPMG LLP