

**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): May 24, 2022

**XOS, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

**001-39598**

**98-1550505**

(State or Other Jurisdiction  
of Incorporation)

(Commission File Number)

(I.R.S. Employer  
Identification No.)

**3550 Tyburn Street  
Los Angeles, California**

**90065**

(Address of principal executive offices)

(Zip Code)

**(818) 316-1890**

(Registrant's telephone number, including area code)

(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 obligations 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:

<b>Title of each class</b>	<b>Trading symbol(s)</b>	<b>Name of each exchange on which registered</b>
Common Stock, \$0.0001 par value per share	XOS	Nasdaq Global Market
Warrants, each whole warrant exercisable for one share of Common Stock at an exercise price of \$11.50 per share	XOSWW	Nasdaq Global Market

Indicate by check mark whether the registrant is an emerging growth company as defined in 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 May 24, 2022 (the “Dismissal Date”), the audit committee (the “Audit Committee”) of the board of directors of Xos, Inc. (the “Company”) approved the dismissal of WithumSmith+Brown, PC (“Withum”) as the Company’s independent registered public accounting firm and informed Withum of such decision on the same date.

Withum’s report of independent registered public accounting firm, dated March 30, 2022, on the consolidated balance sheets of the Company and its subsidiaries as of December 31, 2021 and 2020, and the related consolidated statements of operations and comprehensive income (loss), the preferred stock and stockholders’ equity (deficit), and cash flows for each of the years then ended, and the related consolidated notes to the financial statements did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2021 and 2020, there were no “disagreements” (as such term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) with Withum on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Withum, would have caused Withum to make reference thereto in its reports on the Company’s consolidated financial statements for such years. During the fiscal years ended December 31, 2021 and 2020, there have been no “reportable events” (as such term is defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided Withum with a copy of this Current Report on Form 8-K in accordance with Item 304(a)(3) of Regulation S-K under the Exchange Act of 1934, as amended (the “Exchange Act”) and requested that Withum provide the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above disclosures. A copy of Withum’s letter to the SEC dated May 26, 2022 is attached hereto as Exhibit 16.1.

On May 24, 2022 (the “Engagement Date”), the Audit Committee approved the selection and engagement of Grant Thornton LLP (“Grant Thornton”) as the Company’s new independent registered public accounting firm. During the years ended December 31, 2021 and 2020, and the subsequent interim period through the Engagement Date, neither the Company, nor anyone on its behalf, consulted Grant Thornton regarding any of the matters or events set forth in Items 304(a)(2)(i) or (ii) of Regulation S-K under the Exchange Act.

#### Item 9.01. Financial Statements and Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
<a href="#">16.1</a>	<a href="#">Letter from WithumSmith+Brown, PC to the Securities and Exchange Commission, dated May 26, 2022.</a>
104	iXBRL language is updated in the Exhibit Index

**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: May 26, 2022

**XOS, INC.**

By: /s/ Kingsley Afemikhe

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Kingsley Afemikhe

Chief Financial Officer

May 26, 2022  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Xos, Inc.'s Form 8-K dated May 26, 2022, and have the following comments:

1. We agree with the statements made in paragraphs one through four discussing Xos, Inc.'s relationship with WithumSmith+Brown, PC.
2. We have no basis on which to agree or disagree with the statements made in paragraph five discussing Xos, Inc.'s relationship with Grant Thornton LLP.

Yours truly,

/s/ WithumSmith+Brown, PC