

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 10-K/A
(Amendment No. 1)**

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2021

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 001-39772

ALTITUDE ACQUISITION CORP.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

85-2533565
(I.R.S. Employer
Identification No.)

400 Perimeter Center Terrace Suite 151
Atlanta, Georgia
(Address of Principal Executive Offices)

30346
(Zip Code)

1 (800) 950 2950

(Registrant's Telephone Number, Including Area Code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Units, each consisting of one share of Class A common stock and one-half of one redeemable warrant	ALTUU	The Nasdaq Stock Market LLC
Class A common stock, par value \$0.0001 per share	ALTU	The Nasdaq Stock Market LLC
Warrants, each whole warrant exercisable for one share of Class A common stock, each at an exercise price of \$11.50 per share	ALTUW	The Nasdaq Stock Market LLC

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, anon-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer" "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
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.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.). Yes No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the issuer as of June 30, 2022, the last business day of the Company's most recently completed second fiscal quarter was \$50,095,555 based on the last time common stock was sold.

As of August 23, 2022, there were 5,055,051 shares of Class A common stock, par value \$0.0001, and 7,500,000 shares of Class B common stock, \$0.0001 par value, issued and outstanding.

Documents Incorporated by Reference: None.

Auditor Name	WithumSmith+Brown, PC
PCAOB ID Number	100
Auditor Location	New York, New York

EXPLANATORY NOTE

Altitude Acquisition Corp. (the “Company,” “we,” “us,” “our” and other similar terms) is filing this Amendment No. 1 (this “Amendment”) to our Annual Report on Form 10-K, as of and for the period ended December 31, 2021, as filed with the Securities and Exchange Commission on March 29, 2022 (the “Form 10-K”), as an exhibits only filing to amend the exhibits attached hereto. Accordingly, this Amendment consists only of the facing page, this explanatory note, Part IV of the Form 10-K, the signature pages to the Form 10-K and the submitted exhibits. The Form 10-K is otherwise unchanged and has been omitted.

This Amendment does not reflect any subsequent events occurring after the original filing date of the Form 10-K and does not modify or update in any way the disclosures made in the Form 10-K except as described above.

PART IV

Item 15. Exhibits, Financial Statement Schedules.

(a) The following documents are filed as part of this Annual Report on Form 10-K/A:

- (1) Financial Statements: The financial statements were included in Part II Item 8 of the original Form 10-K filed on March 29, 2022.
- (2) Financial Statement Schedules. All schedules are omitted for the reason that the information is included in the financial statements or the notes thereto or that they are not required or are not applicable.
- (3) Exhibits: The exhibits listed in the Exhibit Index below are filed or incorporated by reference as part of this Annual Report on Form 10-K/A.

<u>Exhibit Number</u>	<u>Description</u>
3.1*	<u>Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Company’s Current Report on Form 8-K (File No. 001-39772), filed with the SEC on December 11, 2020).</u>
3.2*	<u>Bylaws (incorporated by reference to Exhibit 3.3 to the Company’s Registration Statement on Form S-1 (File No. 333-249071), filed with the SEC on September 25, 2020).</u>
4.1*	<u>Specimen Unit Certificate (incorporated by reference to Exhibit 4.1 to the Company’s Registration Statement on Form S-1/A (File No. 333-249071), filed with the SEC on November 30, 2020).</u>
4.2*	<u>Specimen Class A Common Stock Certificate (incorporated by reference to Exhibit 4.2 to the Company’s Registration Statement on Form S-1/A (File No. 333-249071), filed with the SEC on October 8, 2020).</u>
4.3*	<u>Specimen Warrant Certificate (incorporated by reference to Exhibit 4.3 to the Company’s Registration Statement on Form S-1/A (File No. 333-249071), filed with the SEC on October 8, 2020).</u>
4.4*	<u>Warrant Agreement by and between the Company and Continental Stock Transfer & Trust Company, dated as of December 8, 2020 (incorporated by reference to Exhibit 4.1 to the Company’s Current Report on Form 8-K (File No. 001-39772), filed with the SEC on December 11, 2020).</u>
4.5*	<u>Description of Securities (incorporated by reference to Exhibit 4.5 to the Company’s Annual Report on Form 10-K (File No. 001-39772), filed with the SEC on March 30, 2021).</u>

- 10.1* [Letter Agreement, dated as of December 8, 2020, by and among the Company, its executive officers, its directors and Cantor Fitzgerald & Co.\(incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K \(File No. 001-39772\), filed with the SEC on December 11, 2020\).](#)
- 10.2* [Investment Management Trust Agreement, dated as of December 8, 2020, by and between the Company and Continental Stock Transfer & Trust Company \(incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K \(File No. 001-39772\), filed with the SEC on December 11, 2020\).](#)
- 10.3* [Registration Rights Agreement, dated December 8, 2020, by and among the Company, Altitude Acquisition Holdco LLC and the holders party thereto \(incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K \(File No. 001-39772\), filed with the SEC on December 11, 2020\).](#)
- 10.4* [Private Placement Warrants Purchase Agreement, dated as of December 8, 2020, by and between the Company and Altitude Acquisition Holdco LLC \(incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K \(File No. 001-39772\), filed with the SEC on December 11, 2020\).](#)
- 10.5* [Administrative Services Agreement, dated as of December 8, 2020, by and between the Company and Altitude Acquisition Holdco LLC \(incorporated by reference to Exhibit 10.5 to the Company's Current Report on Form 8-K \(File No. 001-39772\), filed with the SEC on December 11, 2020\).](#)
- 10.6* [Form of Indemnity Agreement \(incorporated by reference to Exhibit 10.5 to the Company's Registration Statement on FormS-1/A \(File No. 333-249071\), filed with the SEC on October 8, 2020\).](#)
- 10.7* [Promissory Note, dated August 12, 2020, issued to Altitude Acquisition Holdco LLC \(incorporated by reference to Exhibit 10.6 to the Company's Registration Statement on Form S-1 \(File No. 333-249071\), filed with the SEC on September 25, 2020\).](#)
- 10.8* [Securities Subscription Agreement, dated as on August 12, 2020, by and between the Company and Altitude Acquisition Holdco LLC \(incorporated by reference to Exhibit 10.7 to the Company's Registration Statement on Form S-1 \(File No. 333-249071, filed with the SEC on September 25, 2020\).](#)
- 14* [Code of Ethics \(incorporated by reference to Exhibit 14 of the Company's Registration Statement on FormS-1/A \(File No. 333-249071\) filed with the Securities and Exchange Commission on October 8, 2020\).](#)
- 24* [Power of Attorney \(included on signature page of this report\).](#)
- 31.1** [Certification of the Principal Executive Officer required by Rule 13a-14\(a\) and Rule 15d-14\(a\) under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.](#)
- 31.2** [Certification of the Principal Financial Officer required by Rule 13a-14\(a\) and Rule 15d-14\(a\) under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.](#)
- 32.1* [Certification of the Principal Executive Officer pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.](#)
- 32.2* [Certification of the Principal Financial Officer pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.](#)
- 101.INS** Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
- 101.SCH** Inline XBRL Taxonomy Extension Schema Document
- 101.CAL** Inline XBRL Taxonomy Extension Calculation Linkbase Document
- 101.DEF** Inline XBRL Taxonomy Extension Definition Linkbase Document
- 101.LAB** Inline XBRL Taxonomy Extension Label Linkbase Document
- 101.PRE** Inline XBRL Taxonomy Extension Presentation Linkbase Document
- 104** Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

* Previously filed or furnished, as applicable.

** Filed herewith.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: August 23, 2022

ALTITUDE ACQUISITION CORP.

By: /s/ Gary Teplis
Name: Gary Teplis
Title: President, Chief Executive Officer and Director

<u>/s/ Gary Teplis</u> Gary Teplis	President, Chief Executive Officer and Director (Principal Executive Officer)	August 23, 2022
<u>/s/ Farris Griggs</u> Farris Griggs	Chief Financial Officer (Principal Financial and Accounting Officer)	August 23, 2022
<u>/s/ Gavin Isaacs</u> Gavin Isaacs	Chairman	August 23, 2022
<u>/s/ Thomas Breitling</u> Thomas Breitling	Vice Chairman	August 23, 2022
<u>/s/ Sam Galeotos</u> Sam Galeotos	Director	August 23, 2022
<u>/s/ Hilton Sturisky</u> Hilton Sturisky	Director	August 23, 2022
<u>/s/ Michael Taride</u> Michel Taride	Director	August 23, 2022

**Certification of Principal Executive Officer Pursuant to
Exchange Act Rule 13a-14(a)/15d-14(a)
as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002**

I, Gary Teplis, certify that:

1. I have reviewed this Annual Report on Form 10-K for the year ended December 31, 2021 of Altitude Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 23, 2022

By: /s/ Gary Teplis

Name: Gary Teplis
Title: Chief Executive Officer
(Principal Executive Officer)

**Certification of Principal Financial Officer Pursuant to
Exchange Act Rule 13a-14(a)/15d-14(a)
as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002**

I, Farris Griggs, certify that:

1. I have reviewed this Annual Report on Form 10-K for the year ended December 31, 2021 of Altitude Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 23, 2022

By: /s/ Farris Griggs
Name: Farris Griggs
Title: Chief Financial Officer
(Principal Financial and Accounting Officer)