
**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): September 1, 2021

Coinbase Global, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

001-40289

(Commission
File Number)

46-4707224

(IRS Employer
Identification No.)

Address Not Applicable

(Address of principal executive offices)

Address Not Applicable

(Zip Code)

Not Applicable

(Registrant's telephone number, including area code)

Not Applicable

(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 (see General Instructions 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(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A common stock, \$0.00001 par value	COIN	Nasdaq Global Select 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 7.01 Other Events.

On September 1, 2021, Coinbase, Inc. (“Coinbase”), a wholly-owned subsidiary of Coinbase Global, Inc., received a “Wells Notice” from the Staff (“Staff”) of the Securities and Exchange Commission (“SEC”) stating that the Staff has advised Coinbase that it made a “preliminary determination” to recommend that the SEC file an enforcement action against Coinbase alleging violation of Sections 5(a) and 5(c) of the Securities Act of 1933, as amended (the “Securities Act”), relating to Coinbase’s Lend program which was announced on June 29, 2021 and which is open for pre-enrollment but has not yet been launched. The recommended action may involve a civil injunctive action and may seek other remedies. Brian Armstrong made a series of tweets which can be found on his Twitter feed (@brian_armstrong). For more information relating to Coinbase’s Lend program, see <https://www.coinbase.com/lend>.

This information shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

SIGNATURES

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

COINBASE GLOBAL, INC.

Dated: September 7, 2021

By: /s/ Alesia J. Haas
Alesia J. Haas
Chief Financial Officer