

CORRESP 1 filename1.htm
VIA EDGAR

October 10th, 2017

Jan Woo
Legal Branch Chief
Office of Information Technologies and Services
Securities and Exchange Commission
100 F Street, N.E., Mailstop 4631
Washington, D.C. 20549

RE: Re: Longfin Corp.
Offering Statement on Form 1-A (POS)
Filed October 4th, 2017
File No. 024-10684

Dear Ms. Woo,

On behalf of Longfin Corp., (the "Company"), I wish to formally request the acceleration of the effective date and time of our Form 1-A POS Offering Statement, as referenced above, to 2:00 p.m., Eastern Time, on Wednesday, October 11th, 2017.

In making this request, Longfin Corp., acknowledges that:

- Should the Commission or the staff, acting pursuant to delegated authority, qualify the filing, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or staff, acting pursuant to delegated authority in qualifying the filing, does not relieve Longfin Corp., from its full responsibility from the adequacy and accuracy of the disclosure in the filing; and
- Longfin Corp., may not assert staff comments and/or qualification as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any questions reading this response letter of the revised Offering Statement, please contact me by phone at 917-240-7832 or by e-mail at chairman@longfincorp.com.

Sincerely,

/s/ Venkata S. Meenavalli
By: Venkata S. Meenavalli
Its: Chief Executive Officer