
**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 6, 2018

Longfin Corp.

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or Other Jurisdiction
of Incorporation)

001-38192

(Commission
File Number)

81-5312393

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

**16-017, 85 BROAD STREET,
NEW YORK, NY**

(Address of Principal Executive Offices)

10004

(Zip Code)

(646) 202-9550

(Registrant's Telephone Number, Including Area Code)

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 (see General Instruction 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))

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 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.

On April 6, 2018, Longfin Corp. (the “Company”), received a notice (the “Notice”) from the NASDAQ Stock Market LLC (“NASDAQ”), indicating that the Company is no longer in compliance with the NASDAQ Listing Rule 5250(c)(1) due to the Company’s inability to timely file its Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2017 (the “Quarterly Report”) with the U.S. Securities & Exchange Commission (the “SEC”).

NASDAQ elected to exercise its discretionary authority under the Listing Rule 5101 to require the Company to submit a plan of compliance regarding the filing of its Quarterly Report by April 13, 2018. The Company intends to submit its plan of compliance by April 13, 2018. Upon receipt of this plan, NASDAQ may, at its discretion, grant the Company a further extension to complete the filing of its Quarterly Report of up to 180 days from the original due date, or until July 9, 2018, and regain compliance with NASDAQ’s continued listing requirements.

Item 4.01. Change in Registrant’s Certifying Accountant.

On April 7, 2018, Longfin Corp. (the “Company” or “Longfin”) engaged AJSH & Co. LLP (“AJSH”) as its principal accountant. The appointment was approved by the Audit Committee of the Company’s Board of Directors.

The Company’s financial statements for the period from February 1, 2017 to February 28, 2017 were audited by AJSH. AJSH’s audit report with respect thereto (the “Prior AJSH Audit Report”) did not contain an adverse opinion or a disclaimer of an opinion, and was not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company’s two most recent fiscal years and in the subsequent interim period prior to April 7, 2018, other than respect to matters considered in connection with the Prior AJSH Audit Report, the Company did not consult with AJSH regarding (i) the application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Company’s consolidated financial statements and no written or oral advice was provided by AJSH that was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue or (ii) any matter that was either the subject of a disagreement or event, as set forth in Item 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K.

Item 8.01. Other Events.

On April 9, 2018, the Company issued a press release relating to the Notice received from NASDAQ indicating that the Company is no longer in compliance with the NASDAQ Listing Rule 5250(c)(1) due to the Company’s inability to timely file its Quarterly Report with the SEC. A copy of the press release is attached to this Current Report on Form 8-K as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No.	Description
99.1	Press Release dated April 9, 2018.

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: April 10, 2018

LONGFIN CORP.

By: */s/ Venkata Meenavalli*

Name: Venkata Meenavalli

Title: Chairman

Longfin Corp. Announces Receipt of Nasdaq Non-Compliance Letter

New York, April 9, 2018 (GLOBE NEWSWIRE) -- Longfin Corp. (“Longfin” or the “Company”) (LFIN) announced today that on April 6, 2018 it received a NASDAQ Delinquency Compliance Plan Alert Letter (the “Letter”) from Nasdaq (“Nasdaq”) stating that the Company was not in compliance with Nasdaq Listing Rule 5250(c)(1), because it has not yet filed its Form 10-Q (“Form 10-Q”) for the period ended September 30, 2017.

The Nasdaq Staff has determined to shorten deadline for the Company to submit its plan pursuant to Nasdaq’s discretionary authority set forth in Listing Rule 5101.2 and Longfin must submit a plan of compliance not later than April 13, 2018. If Nasdaq accepts the Company’s plan, Nasdaq can grant an exception of up to 180 calendar days from the Filing’s due date, or until July 9, 2018, to regain compliance.

The Company is preparing its Form 10-Q to regain compliance with the continued listing requirement.

About Longfin Corp.

Longfin Corp (LFIN) is a US-based, global Fintech company powered by artificial intelligence (AI) and machine learning. The Company, through its wholly-owned subsidiary, Longfin Tradex Pte. Ltd, delivers FX and alternative finance solutions to importers/exporters and SME’s. Ziddu.com owned by the company is the only marketplace for smart contracts on the Ethereum blockchain. Ziddu Ethereum ERC20 blockchain Token uses a technology stack in which Smart Contracts run in distributed virtual machines, intended to provide solutions to warehouse / international trade financing, micro-lending, FX OTC derivatives, bullion finance, and structured products. Currently, the company has operations in Singapore, Dubai, New York and India.

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