

financial statements required to be filed with the Commission, other than as a member of an audit committee, and as an independent accountant.

In the Suspension Order, the Commission found that Golding, as the Engagement Quality Reviewer for CohnReznick LLP's 2017 audit of Longfin Corp., failed to comply with relevant Public Company Accounting Oversight Board standards. Specifically over the course of the audit, Golding failed to appropriately review two critical areas of the audit. As a result, Golding caused CohnReznick LLP's violations of Rule 2-02(b)(1) of Regulation S-X, caused Longfin Corp.'s violation of Section 13(a) of the Exchange Act and Rule 13a-1 thereunder, and engaged in improper professional conduct pursuant to Section 4C of the Exchange Act and Rule 102(e)(1)(ii) of the Commission's Rules of Practice.

Golding has provided the requisite information set forth in the Suspension Order and the Commission has not discovered any contrary information or any other information indicating that Golding has violated a federal securities law, rule, or regulation or rule of professional conduct since the entry of the Order. The Commission further finds no basis to determine that reinstatement would not be in the public interest. Therefore, it is accordingly,

ORDERED for cause shown that Craig A. Golding, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission, other than as a member of an audit committee, and as an independent accountant.

By the Commission.

Vanessa A. Countryman
Secretary