

GREENLANE HOLDINGS, INC.  
1095 Broken Sound Parkway, Suite 300  
Boca Raton, FL 33487

October 26, 2022

**VIA EDGAR**

Janice Adeloze  
Dietrich King  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Greenlane Holdings, Inc.  
Registration Statement on Form S-1 (File No. 333-267782)**

Dear Ms. Adeloze and Mr. King:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Greenlane Holdings, Inc. (the "Registrant") hereby requests acceleration of effectiveness of its registration statement on Form S-1 (File No. 333-267782) to 4:05 p.m., Eastern Time, on October 27, 2022, or as soon as practicable thereafter.

The Registrant requests that it be notified of such effectiveness by a telephone call to Justin R. Salon, the Company's counsel at Morrison & Foerster LLP, at (202) 887-8785.

Very truly yours,

Greenlane Holdings, Inc.

By: /s/ Darshan Dahya

Name: Darshan Dahya

Title: Chief Accounting Officer

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