## GREENLANE HOLDINGS, INC. 1095 Broken Sound Parkway, Suite 100 Boca Raton, FL 33487

June 27, 2023

## **VIA EDGAR**

Cara Wirth
Jennifer López Molina
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. 333-269576)

Dear Ms. Wirth and Ms. López Molina:

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. 333-269576) to 4:05 p.m., Eastern Time, on June 28, 2023, or as soon as practicable thereafter.

The Registrant requests that it be notified of such effectiveness by a telephone call to John Hensley, the Company's counsel at Morrison & Foerster LLP, at (202) 778-1654.

Very truly yours,

Greenlane Holdings, Inc.

By: /s/ Lana Reeve

Name: Lana Reeve

Title: Chief Financial and Legal Officer