

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Greenlane Holdings, Inc.
(Exact name of registrant as specified in its charter)

Delaware

5099

83-0806637

(State or other jurisdiction of
incorporation or organization)(Primary Standard Industrial
Classification Code Number)(I.R.S. Employer
Identification Number)

1095 Broken Sound Parkway, Suite 300
Boca Raton, FL 33487
(877) 292-7660

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Aaron LoCascio
Chief Executive Officer
1095 Broken Sound Parkway, Suite 300
Boca Raton, FL 33487
(877) 292-7660

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Eric M. Hellige, Esq.
Jeffrey C. Johnson, Esq.
Pryor Cashman LLP
7 Times Square
New York, New York 10036
(212) 421-4100

Larry W. Nishnick, Esq.
Patrick J. O'Malley, Esq.
DLA Piper LLP (US)
4365 Executive Drive, Suite 1100
San Diego, California 92121
(858) 677-1400

Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box. If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-230405If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer Accelerated filer
Smaller reporting company
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 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each Class of Securities to be Registered	Shares to be Registered⁽¹⁾	Proposed Maximum Aggregate Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee⁽²⁾
Class A Common Stock, \$0.01 par value per share	766,667	\$17.00	\$13,033,339	\$1,580

(1) Represents only the additional number of shares of Class A common stock being registered, and includes 100,000 additional shares of Class A common stock that the underwriters have the option to purchase. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-1, as amended (Registration No. 333-230405).

(2) Calculated pursuant to Rule 457(a) under the Securities Act of 1933, as amended, or the Securities Act, for the purpose of determining the registration fee. The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$98,133,328 on the Registration Statement on Form S-1, as amended (Registration No. 333-230405), which was declared effective by the Securities and Exchange Commission on April 17, 2019. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$13,033,339 are hereby registered.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act.

**EXPLANATORY NOTE AND INCORPORATION OF
CERTAIN INFORMATION BY REFERENCE**

Greenlane Holdings, Inc., a Delaware corporation (the "Registrant"), is filing this Registration Statement with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1, as amended (Registration No. 333-230405) (the "Prior Registration Statement"), which the Commission declared effective on April 17, 2019.

The Registrant is filing this Registration Statement for the sole purpose of increasing by 766,667 shares the number of shares of its Class A common stock, par value \$0.01 per share, to be registered for sale, 100,000 of which may be sold upon exercise of the underwriters' option to purchase additional shares. The additional shares that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement. The information set forth in the Prior Registration Statement, and all exhibits to the Prior Registration Statement, are hereby incorporated by reference into this Registration Statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

Exhibit Number	Description
5.1	<u>Opinion of Pryor Cashman LLP as to the validity of securities being offered.</u>
23.1	<u>Consent of BDO USA, LLP.</u>
23.2	<u>Consent of Squar Milner LLP.</u>
23.3	<u>Consent of Pryor Cashman LLP (included in Exhibit 5.1 to this Registration Statement).</u>
23.4*	<u>Consent of Neil Closner, Director Nominee (incorporated by reference to Exhibit 23.4 to the Registration Statement on Form S-1 (Registration No. 333-230405) filed on March 20, 2019).</u>
23.5*	<u>Consent of Richard Taney, Director Nominee (incorporated by reference to Exhibit 23.5 to the Registration Statement on Form S-1 (Registration No. 333-230405) filed on March 20, 2019).</u>
23.6*	<u>Consent of Jeff Uttz, Director Nominee (incorporated by reference to Exhibit 23.6 to the Registration Statement on Form S-1 (Registration No. 333-230405) filed on March 20, 2019).</u>
24.1*	<u>Powers of Attorney (incorporated by reference to page II-4 of the Registration Statement on Form S-1 (Registration No. 333-230405) filed on March 20, 2019).</u>

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boca Raton, State of Florida, on April 17, 2019.

GREENLANE HOLDINGS, INC.

By: /s/ Aaron LoCascio
Name: Aaron LoCascio
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Aaron LoCascio</u> Aaron LoCascio	Chief Executive Officer and Chairman of the Board of Directors (<i>Principal Executive Officer</i>)	April 17, 2019
<u>*</u> Ethan Rudin	Chief Financial Officer (<i>Principal Financial Officer and Principal Accounting Officer</i>)	April 17, 2019
<u>*</u> Adam Schoenfeld	Chief Strategy Officer and Director	April 17, 2019

* By: /s/ Aaron LoCascio
Aaron LoCascio
Attorney-in-Fact



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New York | Los Angeles

www.pryorcashman.com

April 17, 2019

Greenlane Holdings, Inc.
1095 Broken Sound Parkway, Suite 300
Boca Raton, Florida 33487

Re: **Securities Being Registered under Registration Statement on Form S-1
(incorporating Registration Statement on Form S-1 Registration No. 333-230405)**

Ladies and Gentlemen:

We have represented Greenlane Holdings, Inc., a Delaware corporation (the “Company”), in connection with (i) a Registration Statement on Form S-1, as amended (Registration No. 333-230405) (the “Initial Registration Statement”), of the Company, filed with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act of 1933, as amended (the “Act”), and the rules and regulations thereunder (the “Rules”), and (ii) a second Registration Statement on Form S-1 filed pursuant to Rule 462(b) pursuant to the Act and the Rules (the “Rule 462(b) Registration Statement,” and together with the Initial Registration Statement, the “Registration Statement”). You have asked us to furnish our opinion as to the legality of the securities being registered under the 462(b) Registration Statement. The 462(b) Registration Statement covers the registration of up to 583,334 shares (the “Direct Shares”) of the Company’s Class A common stock, par value \$0.01 per share (the “Class A Common Stock”) that may be offered for sale by the Company and 183,333 shares (the “Selling Stockholder Shares” and, together with the Direct Shares, the “Shares”) of the Company’s Class A Common Stock that may be offered for sale by certain stockholders of the Company (including shares that may be sold by such stockholders upon exercise of the underwriters’ over-allotment option).

In connection with the furnishing of this opinion, we have examined originals, or copied certified or otherwise identified to our satisfaction, of the following documents (collectively, the “Documents”):

1. the 462(b) Registration Statement; and
 2. the form of the Underwriting Agreement (the “Underwriting Agreement”), filed as Exhibit 1.1 to the Initial Registration Statement.
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In addition, we have examined such corporate records of the Company that we have considered appropriate, certificates of officers of the Company and of public officials and such other documents as we have deemed relevant and necessary as the basis for the opinion set forth below, including without limitation the certificate of incorporation, as amended, of the Company, the bylaws, as amended, of the Company and certain resolutions of the Board of Directors. We have also relied upon the factual matters contained in the representations and warranties of the Company made in the Documents.

In our examination of the documents referred to above, we have assumed, without independent investigation, the genuineness of all signatures, the completeness and authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the completeness and authenticity of the originals of such copies.

Based upon our examination mentioned above, subject to the assumptions stated and relying on statements of fact contained in the documents that we have examined, we are of the opinion that the Shares have been duly authorized by all necessary corporate action of the Company and, when issued, delivered and paid for as contemplated in the 462(b) Registration Statement and in accordance with the terms of the Underwriting Agreement, the Shares will be validly issued, fully paid and non-assessable.

We consent to the filing of this opinion as an exhibit to the 462(b) Registration Statement and to the reference to our firm appearing under the caption "Legal Matters" in the prospectus that forms a part of the Initial Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Act or the Rules.

We are admitted to practice in the State of New York, and we express no opinion as to matters governed by any laws other than the laws of the State of New York, the Delaware General Corporation Law and the Federal laws of the United States. The reference and limitation to "Delaware General Corporation Law" includes the statutory provisions, all applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting those laws.

Very truly yours,

/s/ PRYOR CASHMAN LLP

Consent of Independent Registered Public Accounting Firm

Greenlane Holdings, LLC

Boca Raton, Florida

We hereby consent to the use in this Registration Statement of our report dated March 19, 2019, relating to the consolidated financial statements of Greenlane Holdings, LLC, which is incorporated by reference in this Registration Statement.

/s/ BDO USA, LLP

West Palm Beach, Florida

April 17, 2019

Consent of Independent Auditor

Greenlane Holdings, LLC
Boca Raton, Florida

We hereby consent to the use in this Registration Statement of our report dated June 1, 2018, relating to the financial statements of Better Life Holdings, LLC, and of our report dated March 7, 2019, relating to the consolidated financial statements of Pollen Gear LLC, both of which are incorporated by reference in this Registration Statement.

/s/ **SQUAR MILNER LLP**

San Diego, California
April 17, 2019