Greenlane Holdings, Inc.

1095 Broken Sound Parkway, Suite 100 Boca Raton, Florida Tel: (887) 292-7660

September 11, 2024

VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance 100 F. Street, N.E. Washington, D.C. 20549

Attention: Ms. Jennifer Lopez Molina

Re: Greenlane Holdings, Inc. Registration Statement on Form S-1 File No. 333-281831

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:30 p.m., Eastern Time on Friday, September 13, 2024, or as soon thereafter as practicable.

Please contact Arthur Marcus, Esq. of Sichenzia Ross Ference Carmel LLP at (516) 459-8161, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

GREENLANE HOLDINGS, INC.

By: /s/ Barbara Sher

Barbara Sher Chief Executive Officer (Principal Executive Officer)