

**Greenlane Holdings, Inc.**  
1095 Broken Sound Parkway, Suite 100  
Boca Raton, Florida  
Tel: (887) 292-7660

December 8, 2025

**VIA EDGAR**

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

Attention: Ms. Taylor Beech

Re: Greenlane Holdings, Inc.  
Registration Statement on Form S-3  
File No. 333-291738

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 5:30 p.m., Eastern Time on Wednesday, December 10, 2025, 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)

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