

**Greenlane Holdings, Inc.**  
**1095 Broken Sound Parkway, Suite 100**  
**Boca Raton, Florida 33487**

April 22, 2025

**EDGAR**

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

**Re: Greenlane Holdings, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-286027**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Greenlane Holdings, Inc., respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:30 p.m., Eastern Time, on April 23, 2025, or as soon thereafter as possible.

**Greenlane Holdings, Inc.**

**By:** /s/ Lana Reeve

**Name:** Lana Reeve

**Title:** Chief Financial and Legal Officer

---