



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2022

Yoko Miyashita  
Chief Executive Officer  
Leafly Holdings, Inc. /DE  
111 S Jackson Street, Suite 531  
Seattle, WA 98104

**Re: Leafly Holdings, Inc. /DE**  
**Registration Statement on Form S-1**  
**Filed July 28, 2022**  
**File No. 333-266361**

Dear Ms. Miyashita:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Austin Pattan, Staff Attorney, at (202) 551-6756 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Heather Emmel