



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2022

Jeffrey E. Kirt  
Chief Executive Officer  
Greenidge Generation Holdings Inc.  
135 Rennell Drive,  
3rd Floor  
Fairfield, CT 06890

**Re: Greenidge Generation Holdings Inc.**  
**Registration Statement on Form S-1**  
**Filed April 19, 2022**  
**File No. 333-264366**

Dear Mr. Kirt:

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 Kathleen Krebs, Special Counsel, at 202-551-3350 or Joshua Shainess, Legal Branch Chief, at 202-551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kristina Trauger, Esq.