

April 26, 2022

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

Generation Holdings Inc.
Statement on Form S-1
2022

Re: Greenidge
Registration
Filed April 19,
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.