



December 1, 2021

Via EDGAR

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

Attention: Anna Abramson, Staff Attorney  
Jan Woo, Legal Branch Chief  
Office of Technology

**RE: Greenidge Generation Holdings Inc.  
Registration Statement on Form S-1  
File No. 333-261163  
Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), Greenidge Generation Holdings Inc. (the "Company") hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 (the "Registration Statement") be accelerated by the Securities and Exchange Commission so that the Registration Statement, as then amended, will be declared effective under the Securities Act at 4:00 p.m. Eastern Daylight Time on December 2, 2021, or as soon thereafter as is practicable, or such other time as the Company or its outside counsel, Shearman & Sterling LLP, may request by telephone that such Registration Statement be declared effective.

We request that we be notified of such effectiveness by a telephone call to Richard Alsop of Shearman & Sterling LLP at (212) 848-7333 and that such effectiveness also be confirmed in writing.

Very truly yours,

By: /s/ Jeffrey E. Kirt

Name: Jeffrey E. Kirt

Title: Chief Executive Officer

cc: Richard Alsop, Esq.  
Kristina Trauger, Esq.  
*Shearman & Sterling LLP*