



**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attachment](#)

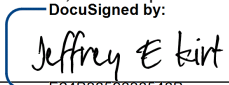
Blank lines for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment](#)

Blank lines for providing other information necessary for the adjustment.

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

DocuSigned by:  
 Signature ▶  Date ▶ 10/26/2021

E24B3859838548B...  
 Print your name ▶ Jeffrey E Kirt Title ▶ CEO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**Greenidge Generation Holdings Inc.**

**EIN: 86-1746728**

**Attachment to Form 8937**

**Report of Information Affecting Basis of Securities**

Form 8937 – Part II – Box 14 (Description of Organization Action)

On September 14, 2021, pursuant to the agreement and plan of merger, dated as of March 19, 2021, among Support.com, Inc., a Delaware corporation (“**Pubco**”), Greenidge Generation Holdings Inc., a Delaware corporation (the “**Company**”), and GGH Merger Sub, Inc., a Delaware corporation and direct, wholly owned subsidiary of Company (“**Merger Sub**”), Merger Sub merged with and into Pubco (the “**Merger**”), with Pubco continuing as the surviving corporation and a wholly owned subsidiary of the Company. In the Merger, each share of common and preferred stock of Pubco (“**Pubco Capital Stock**”) that was issued and outstanding immediately prior to the effective time of the Merger (the “**Effective Time**”) (other than any shares that were excluded pursuant to the terms of the Merger Agreement) was converted at the Effective Time into the right to receive Class A Common Stock of the Company (“**Company Common Stock**”). No fractional shares of Company Common Stock were issued in the Merger. Instead Pubco shareholders received cash in lieu of fractional shares of Company Common Stock. The Merger is intended to qualify as a reorganization within the meaning of section 368(a). The following descriptions and calculations assume that the Merger so qualifies.

Form 8937 – Part II – Box 15 (Description of the Quantitative Effect of the Organization Action)

Provided the Merger qualifies as a “reorganization” within the meaning of section 368(a), a Pubco shareholder who exchanges its shares of Pubco Capital Stock for shares of Company Common Stock in the Merger generally will not recognize any gain or loss for U.S. federal income tax purposes, except with respect to cash, if any, received in lieu of fractional shares of Pubco Common Stock. Each such Pubco shareholder’s aggregate tax basis in the shares of Company Common Stock received pursuant to the Merger (including any fractional share of Company Common Stock for which cash was received) will equal such Pubco shareholder’s aggregate adjusted tax basis in the shares of Company Common Stock surrendered in the Merger. Each such Pubco shareholder that receives cash in lieu of a fractional share of Company Common Stock generally will recognize capital gain or loss equal to the difference between the amount of cash received and the tax basis in such fractional share, determined as described above.

Form 8937 – Part II – Box 16 (Description of the Calculation of the Change in Basis)

The aggregate tax basis of the Company Common Stock received in the Merger (including any fractional share interests in Company Common Stock deemed received) will equal the aggregate adjusted tax basis in the shares of Pubco Common Stock exchanged.

Form 8937 – Part II – Box 17 (List of Applicable Internal Revenue Code Sections)

Sections 354, 358, 368, 1001, and 1223.

Form 8937 – Part II – Box 18 (Recognition of Loss)

Pubco shareholders generally will not recognize any loss for U.S. federal income tax purposes as a result of the Merger, except with respect to cash, if any, received in lieu of fractional shares of Company Common Stock.

Form 8937 – Part II – Box 19 (Other Information)

The Merger occurred in calendar year 2021.