

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

FORM S-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**GREENIDGE GENERATION HOLDINGS INC.**

(Exact name of registrant as specified in its charter)

<p><b>Delaware</b> (State or other jurisdiction of incorporation or organization)</p>	<p><b>7374</b> (Primary Standard Industrial Classification Code Number)</p>	<p><b>86-1746728</b> (I.R.S. Employer Identification No.)</p>
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**590 Plant Road  
Dresden, NY 14441  
(315) 536-2359**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Jeffrey E. Kirt  
Chief Executive Officer  
590 Plant Road  
Dresden, NY 14441  
(315) 536-2359**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Chris Zochowski  
Richard Alsop  
Kristina Trauger  
Shearman & Sterling LLP  
401 9th Street, NW  
Suite 800  
Washington, DC 20004  
(202) 508-8000**

**Dean M. Colucci  
Michelle Geller  
Alex Pherson  
Duane Morris LLP  
1540 Broadway  
New York, NY 10036  
(973) 424-2020**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act.

## CALCULATION OF REGISTRATION FEE

<u>Title of each class of securities to be registered (1)</u>	<u>Proposed maximum aggregate offering price (1)(2)</u>	<u>Amount of registration fee (3)</u>
% Senior Notes due 2026	\$ 9,200,000	\$ 852.84

- (1) The Registrant previously registered % Senior Notes due 2026 for a proposed maximum offering price of \$46,000,000 on a Registration Statement on Form S-1, as amended (File No. 333-259678), for which a filing fee of \$4,264.20 was paid. In accordance with Rule 462(b) under the Securities Act, this Registration Statement covers the registration of an additional \$9,200,000 aggregate principal amount of the Registrant's % Senior Notes due 2026.
- (2) Estimated solely for the purpose of computing the amount of the registration fee pursuant to Rule 457(o) under the Securities Act.
- (3) Pursuant to Rule 457(p) under the Securities Act, the filing fee for this registration statement has been offset in full by fees totaling \$12,546.50 paid in connection with the Registration Statement on Form S-1 (File No: 333-259678) filed by the Registrant.

**The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

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## EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement (the “Registration Statement”) is being filed with the Securities and Exchange Commission (the “Commission”) with respect to the registration of an additional \$9,200,000 aggregate principal amount of % Senior Notes due 2026 (the “notes”) of Greenidge Generation Holdings Inc. (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”). This Registration Statement incorporates by reference the contents of, including all exhibits thereto, the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-259678) (the “Initial Registration Statement”), which the Commission declared effective on October 8, 2021. This Registration Statement is being filed solely to increase the aggregate principal amount of notes offered pursuant to the Initial Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 16. Exhibits and Financial Statement Schedules

(a) Exhibits

<b>Exhibit Number</b>	<b>Description</b>
5.1	<a href="#">Opinion of Shearman &amp; Sterling LLP regarding validity of the notes being registered hereunder</a>
23.1	<a href="#">Consent of Plante &amp; Moran, PLLC</a>
23.2	<a href="#">Consent of Armanino LLP</a>
23.3	<a href="#">Consent of Shearman &amp; Sterling LLP (included in Exhibit 5.1)</a>

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Torrey, State of New York, on October 8, 2021.

### GREENIDGE GENERATION HOLDINGS INC.

By: /s/ Jeffrey E. Kirt  
Jeffrey E. Kirt  
Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated with respect to Greenidge Generation Holdings Inc. and on the dates indicated:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jeffrey E. Kirt</u> Jeffrey E. Kirt	Chief Executive Officer (Principal Executive Officer) and Director	October 8, 2021
<u>/s/ Timothy Rainey</u> Timothy Rainey	Chief Financial Officer (Principal Financial and Accounting Officer)	October 8, 2021
<u>/s/ George (Ted) Rogers</u> George (Ted) Rogers	Vice Chairman of the Board of Directors	October 8, 2021
<u>/s/ Timothy Fazio</u> Timothy Fazio	Chairman of the Board of Directors	October 8, 2021
<u>/s/ Jerome Lay</u> Jerome Lay	Director	October 8, 2021
<u>/s/ Andrew M. Bursky</u> Andrew M. Bursky	Director	October 8, 2021
<u>/s/ Timothy Lowe</u> Timothy Lowe	Director	October 8, 2021
<u>/s/ Daniel Rothaupt</u> Daniel Rothaupt	Director	October 8, 2021
<u>/s/ David Filippelli</u> David Filippelli	Director	October 8, 2021
<u>/s/ Michael Neuscheler</u> Michael Neuscheler	Director	October 8, 2021

## SHEARMAN &amp; STERLING LLP

599 LEXINGTON AVENUE

NEW YORK, NY 10022-6069

+1.212.848.4000

October 8, 2021

The Board of Directors  
Greenidge Generation Holdings Inc.  
590 Plant Road  
Dresden, NY 14441

Greenidge Generation Holdings Inc.

Ladies and Gentlemen:

We have acted as counsel to Greenidge Generation Holdings Inc., a Delaware corporation (the “Company”), in connection with the issuance and sale by the Company of up to \$9,200,000 aggregate principal amount of its Senior Notes due 2026 (the “Additional Notes”) pursuant to the Underwriting Agreement (the “Underwriting Agreement”), substantially in the form filed as an exhibit to the registration statement on Form S-1 (No. 333-259678) (as amended or supplemented, the “Initial Registration Statement”). The Additional Notes are to be issued pursuant to an indenture (the “Base Indenture”), substantially in the form filed as an exhibit to the Initial Registration Statement (as defined below), to be entered into between the Company and Wilmington Savings Fund Society, FSB, as Trustee (the “Trustee”), as supplemented by the first supplemental indenture thereto (the “First Supplemental Indenture” and, together with the Base Indenture, the “Indenture”) between the Company and the Trustee.

In that connection, we have reviewed originals or copies of the following documents (the “Opinion Documents”):

- (a) the Amended and Restated Certificate of Incorporation and the Amended and Restated Bylaws of the Company, in each case, as amended through the date hereof (the “Governing Documents”),
- (b) the form of Underwriting Agreement,
- (c) the form of Base Indenture,
- (d) the form of First Supplemental Indenture, including forms of global certificates representing the Additional Notes, and
- (e) such other corporate records of the Company, certificates of public officials and of officers of the Company and agreements and other documents as we have deemed necessary as a basis for the opinion expressed below.

In our review of the Opinion Documents and other documents, we have assumed:

- (a) The genuineness of all signatures.
- (b) The authenticity of the originals of the documents submitted to us.
- (c) The conformity to authentic originals of any documents submitted to us as copies.

- (d) As to matters of fact, the truthfulness of the representations made in the Documents, and in certificates of public officials and officers of the Company.
- (e) That each of the Opinion Documents is the legal, valid and binding obligation of each party thereto, other than the Company, enforceable against each such party in accordance with its terms.
- (f) That the execution, delivery and performance by the Company of the Opinion Documents to which it is a party do not and will not, except with respect to Generally Applicable Law, violate any law, rule or regulation applicable to it.
- (g) That the execution, delivery and performance by the Company of the Opinion Documents to which it is a party do not and will not result in any conflict with or breach of any agreement or document binding on it.
- (h) That, except with respect to Generally Applicable Law, no authorization, approval, consent or other action by, and no notice to or filing with, any governmental authority or regulatory body or any other third party is required for the due execution, delivery or performance by the Company of any Opinion Document to which it is a party or, if any such authorization, approval, consent, action, notice or filing is required, it has been duly obtained, taken, given or made and is in full force and effect.

We have not independently established the validity of the foregoing assumptions.

“Generally Applicable Law” means the federal law of the United States of America, and the law of the State of New York (including in each case the rules or regulations promulgated thereunder or pursuant thereto), that a New York lawyer exercising customary professional diligence would reasonably be expected to recognize as being applicable to the Company, the Opinion Documents or the transactions governed by the Opinion Documents, and for purposes of assumption paragraphs (f) and (h) above and our opinion below, the General Corporation Law of the State of Delaware. Without limiting the generality of the foregoing definition of Generally Applicable Law, the term “Generally Applicable Law” does not include any law, rule or regulation that is applicable to the Company, the Opinion Documents or such transactions solely because such law, rule or regulation is part of a regulatory regime applicable to any party to any of the Opinion Documents or any of its affiliates due to the specific assets or business of such party or such affiliate.

Based upon the foregoing and upon such other investigation as we have deemed necessary and subject to the qualifications set forth below, we are of the opinion that when (i) the Additional Notes have been duly executed and delivered by the Company and authenticated by the Trustee in accordance with the Indenture and (ii) the Additional Notes have been delivered to and paid for by the Underwriters as provided in the Underwriting Agreement, the Additional Notes will be the legal, valid and binding obligations of the Company, enforceable against the Company in accordance with the terms thereof and entitled to the benefits of the Indenture.

Our opinion expressed above is subject to the following qualifications:

- (a) Our opinion above is subject to the effect of any applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting creditors’ rights generally (including without limitation all laws relating to fraudulent transfers).
- (b) Our opinion above is also subject to the effect of general principles of equity, including without limitation concepts of materiality, reasonableness, good faith and fair dealing (regardless of whether considered in a proceeding in equity or at law).
- (c) Our opinion is limited to Generally Applicable Law, and we do not express any opinion herein concerning any other law.

This opinion letter is delivered to you in connection with the filing of the second registration statement on Form S-1 relating to the Initial Registration Statement filed pursuant to Rule 462(b) promulgated under the Securities Act (the “462(b) Registration Statement” and together with the Initial Registration Statement, the “Registration Statement”) relating to the registration under the Securities Act of 1933, as amended (the “Securities Act”) of the Additional Notes and in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act.

ABU DHABI | BEIJING | BRUSSELS | DUBAI | FRANKFURT | HONG KONG | LONDON | MENLO PARK | MILAN | NEW YORK PARIS | ROME | SAN FRANCISCO | SÃO PAULO | SAUDI ARABIA\* | SHANGHAI | SINGAPORE | TOKYO | TORONTO | WASHINGTON, DC

SHEARMAN & STERLING LLP IS A LIMITED LIABILITY PARTNERSHIP ORGANIZED IN THE UNITED STATES UNDER THE LAWS OF THE STATE OF DELAWARE, WHICH LAWS LIMIT THE PERSONAL LIABILITY OF PARTNERS.

\*DR. SULTAN ALMASOUD & PARTNERS IN ASSOCIATION WITH SHEARMAN & STERLING LLP

This opinion letter speaks only as of the date hereof. We expressly disclaim any responsibility to advise you of any development or circumstance of any kind, including any change of law or fact, that may occur after the date of this opinion letter and which might affect the opinions expressed herein.

We hereby consent to the filing of this opinion letter as an exhibit to the 462(b) Registration Statement and to the use of our name therein and in the Prospectus under the caption "Legal Matters." In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Shearman & Sterling LLP

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## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on the Form S-1 MEF pursuant to Rule 462(b) under the Securities Act of 1933 of our report dated March 30, 2021, except for the revision to the segment information disclosure in Note 1 as to which the date is July 16, 2021, with respect to the consolidated financial statements as of and for the years ended December 31, 2020 and 2019 of Support.com, Inc.

/s/ Plante & Moran, PLLC

Denver, Colorado  
October 8, 2021



Consent of Independent Registered Public Accounting Firm

Greenidge Generation Holdings Inc.  
Dresden, New York

We hereby consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated August 6, 2021, with respect to our audits of the consolidated financial statements of Greenidge Generation Holdings, LLC as of December 31, 2020 and 2019, and for the years then the ended, which report is included in the Prospectus, which is part of Amendment No. 1 to the Registration Statement (Form S-1 No. 333-259678).

We also hereby consent to the reference to our firm under the caption "Experts" in such Registration Statement.

/s/ Armanino LLP  
Dallas, Texas

October 8, 2021

