

September 27, 2022

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

Generation Holdings Inc.  
Statement on Form S-3  
2022

Re: Greenidge  
Registration  
Filed September 19,  
File No. 333-267506

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 Kyle Wiley, Staff Attorney, at 202-344-5791 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc:

Taylor Landry