

April 24, 2024

Christian Mulvihill
Chief Financial Officer
Greenidge Generation Holdings Inc.
135 Rennell Drive, 3rd Floor
Fairfield, CT 06890

Generation Holdings Inc.

Fiscal Year Ended December 31, 2022

Fiscal Year Ended December 31, 2023

Re: Greenidge

Form 10-K for the

Form 10-K for the

File No. 001-40808

Dear Christian Mulvihill:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Crypto Assets