



August 9, 2024

VIA EMAIL AND EDGAR

United States Securities and Exchange Commission
Division of Corporate Finance
Office of Crypto Assets
100 F Street, N.E.
Washington, D.C. 20549-4631
Attn: David Gessert, Staff Attorney

Re: Greenidge Generation Holdings Inc.
Registration Statement on Form S-1 (the "Registration Statement")
Filed August 1, 2024
File No. 333-281156
Request for Acceleration

Dear Mr. Gessert:

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 Company's above-referenced Registration Statement be accelerated by the Securities and Exchange Commission so that the Registration Statement will be declared effective under the Securities Act at 4:00 p.m. Eastern Daylight Time on August 12, 2024, or as soon thereafter as is practicable.

Please advise our counsel, Kenneth M. Silverman, of such effectiveness of such Registration Statement.

Very truly yours,

A rectangular box containing a handwritten signature in cursive script that reads "Christian Mulvihill".

boX SIGN 337LPM0W 4F7EYVYP

Christian Mulvihill
Chief Financial Officer,
Greenidge Generation Holdings Inc.

cc: Jordan Kovler
Kenneth M. Silverman, Esq.

