

May 3, 2022

Stephen W. Whatley
Chairman and Chief Executive Officer
Southern States Bancshares, Inc.
615 Quintard Ave
Anniston, AL 36201

Bancshares, Inc.

Statement on Form S-4
2022

Re: Southern States

Registration

Filed April 29,

File No. 333-264562

Dear Mr. Whatley:

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.

Livingston at 202-551-3448 with any questions.

Please contact Jessica

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

Michael Waters