



SOUTHERN STATES  
BANCSHARES, INC.

October 13, 2022

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: David Gessert

**Re: *Southern States Bancshares, Inc.*  
*Registration Statement on Form S-3 (File No. 333-267772)*  
*Request for Acceleration of Effectiveness***

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Southern States Bancshares, Inc. (the "Company") hereby requests acceleration of the effective date of the above referenced registration statement to Monday, October 17, 2022 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable on such date.

Please contact Mike Waters or Clint Smith of Jones Walker LLP, counsel to the Company, at (205) 244-5210 or (504) 582-8429, respectively, as soon as the registration statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

SOUTHERN STATES BANCSHARES, INC.

By: /s/ Lynn Joyce  
Name: Lynn Joyce  
Title: Senior Executive Vice President and Chief  
Financial Officer

Cc: Mike Waters, Jones Walker LLP  
Clint Smith, Jones Walker LLP