



August 9, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: *Southern States Bancshares, Inc.*
Registration Statement on Form S-1 (as amended)
*File No. 333-257915***

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 5:00 p.m., Eastern Time, on Wednesday, August 11, 2021, or as soon thereafter as practicable on such date, or at such other time as the Company or its outside counsel, Jones Walker LLP, request by telephone that such Registration Statement be declared effective.

Please contact Mike Waters or Clint Smith of Jones Walker LLP, special 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,

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

615 Quintard Ave ♦ Anniston, AL 36201 ♦ Office: (256) 241-1092 ♦
www.southernstatesbank.net