

October 12, 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-3
2022

Re: Southern States

Registration

Filed October 7,

File No. 333-267772

Dear Stephen W. 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.

Please contact David Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance

Office of Finance