

December 9, 2022

Stephen 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 December 5,

File No. 333-268673

Dear Stephen 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 Madeleine Mateo at 202-957-9365 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

Michael Waters, Esq.