



SOUTHERN STATES  
BANCSHARES, INC.

May 20, 2022

**VIA EDGAR**

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

**Re:     *Southern States Bancshares, Inc.***  
***Registration Statement on Form S-4***  
***File No. 333-264562***

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 4:00 p.m., Eastern Time, on Tuesday, May 24, 2022, or as soon thereafter as practicable on such date, or at such other time as the Company or its 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, 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  
          Thomas Kimball, Jones Walker LLP