SOUTHERN STATES
BANCSHARES, INC.

May 17, 2024

VIA EDGAR

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

Re: Southern States Bancshares, Inc.
Registration Statement on Form S-4
File No. 333-279079

Ladies and Gentlemen:

Pursuant to Rule 461 of 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 21, 2024, 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
Det Beal, Jones Walker LLP