



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 8, 2020

Mark Meller
Principal Executive Officer
SilverSun Technologies, Inc.
120 Eagle Rock Ave
East Hanover, NJ 07936

**Re: SilverSun Technologies, Inc.
Registration Statement on Form S-3
Filed October 2, 2020
File No. 333-249238**

Dear Mr. Meller:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Lawrence Metelitsa