



DIVISION OF
CORPORATION FINANCE

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

January 14, 2021

Lee Gibson
Chief Executive Officer
Southside Bancshares Inc.
1201 S. Beckham Avenue
Tyler, TX 75701

Re: Southside Bancshares Inc.
Registration Statement on Form S-4
Filed January 7, 2021
File No. 333-251944

Dear Mr. Gibson:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: David S. Park, Esq.