



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2021

John C. Corbett  
Chief Executive Officer  
SouthState Corporation  
1101 First Street South, Suite 202  
Winter Haven, FL 33880

**Re: SouthState Corporation  
Registration Statement on Form S-4  
Filed September 15, 2021  
File No. 333-259561**

Dear Mr. Corbett:

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 Julia Griffith at 202-551-3267 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance