



DIVISION OF
CORPORATION FINANCE

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

September 24, 2024

William Matthews
Chief Financial Officer
SouthState Corporation
1101 First Street South, Suite 202
Winter Haven, FL 33880

Re: SouthState Corporation
Forms 8-K and 8-K/A
Filed February 9, 2024 and March 29, 2024
File No. 001-12669

Dear William Matthews:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Finance