



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2024

John C. Corbett  
Director and CEO  
SouthState Corporation  
1101 First Street South, Suite 202  
Winter Haven, FL 33880

**Re: SouthState Corporation**  
**Registration Statement on Form S-4**  
**Filed June 27, 2024**  
**File No. 333-280541**

Dear John C. 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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Evan Rosen, Esq.