



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

DIVISION OF  
CORPORATION FINANCE

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