

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 10-Q**

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**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended: **September 30, 2013**

or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: **000-50302**

**SILVERSUN TECHNOLOGIES, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation)

**16-1633636**

(IRS Employer Identification No.)

**5 Regent Street**

**Livingston, NJ 07039**

(Address of principal executive offices)

**(973) 758-6108**

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months, and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer  Accelerated filer

Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of November 4, 2013, there were 117,676,976 shares outstanding of the registrant's common stock.

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**SILVERSUN TECHNOLOGIES, INC.**

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**PART I – FINANCIAL INFORMATION**

**Item 1. Financial Statements**

**SILVER SUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED BALANCE SHEETS**  
**(Unaudited)**

ASSETS	<u>September 30,</u> <u>2013</u>	<u>December 31,</u> <u>2012</u>
Current assets:		
Cash and cash equivalents	\$ 938,008	\$ 4,483
Accounts receivable, net of allowance of \$80,000	1,173,699	1,509,532
Prepaid expenses and other current assets	<u>214,443</u>	<u>131,520</u>
Total current assets	2,326,150	1,645,535
Property and equipment, net	255,617	250,233
Intangible assets, net	737,282	884,513
Deposits and other assets	<u>22,157</u>	<u>21,996</u>
Total assets	<u>\$ 3,341,206</u>	<u>\$ 2,802,277</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Bank line of credit	\$ -	\$ 178,633
Accounts payable and accrued expenses	1,780,350	1,959,124
Accrued interest	13,210	12,422
Capital lease obligations – current portion	48,255	42,587
Current portion of long-term debt	175,000	-
Deferred revenue	1,743,199	1,357,800
Notes payable to related party	<u>20,000</u>	<u>20,000</u>
Total current liabilities	3,780,014	3,570,566
Capital lease obligations – long-term	46,737	46,242
Long-term debt	<u>145,750</u>	<u>-</u>
Total liabilities	<u>3,972,501</u>	<u>3,616,808</u>
Commitments and contingencies	-	-
Stockholders' deficit:		
Preferred stock, \$1.00 par value; authorized 1,000,000 shares;		
No shares issued and outstanding	-	-
Series A Convertible Preferred Stock, \$1.00 par value;		
no shares issued and outstanding	-	-
Series B Preferred Stock, \$.001 par value; authorized 1 share;		
1 share issued and outstanding	1	1
Common stock:		
Class A – par value \$.00001; authorized 750,000,000 shares;		
117,676,976 and 116,950,933 shares issued and outstanding, respectively	1,177	1,170
Class B – par value \$.00001; authorized 50,000,000 shares; no shares issued and		
Outstanding	-	-
Additional paid-in capital	10,803,957	10,716,224
Accumulated deficit	<u>(11,436,430)</u>	<u>(11,531,926)</u>
Total stockholders' deficit	<u>(631,295)</u>	<u>(814,531)</u>
Total liabilities and stockholders' deficit	<u>\$ 3,341,206</u>	<u>\$ 2,802,277</u>

See accompanying notes to condensed consolidated financial statements.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
(Unaudited)

	<u>Three Months Ended</u>		<u>Nine Months Ended</u>	
	<u>September 30,</u> <u>2013</u>	<u>September 30,</u> <u>2012</u>	<u>September 30,</u> <u>2013</u>	<u>September 30,</u> <u>2012</u>
Revenues:				
Product, net	\$ 995,145	\$ 851,656	\$ 2,239,773	\$ 1,672,791
Service, net	3,379,806	2,616,698	10,050,315	7,775,847
Total revenues, net	<u>4,374,951</u>	<u>3,468,354</u>	<u>12,290,088</u>	<u>9,448,638</u>
Cost of revenues:				
Product	563,858	433,320	1,146,150	806,550
Service	2,180,106	1,648,416	6,271,221	4,774,866
Cost of revenues	<u>2,743,964</u>	<u>2,081,736</u>	<u>7,417,371</u>	<u>5,581,416</u>
Gross profit	<u>1,630,987</u>	<u>1,386,618</u>	<u>4,872,717</u>	<u>3,867,222</u>
Operating expenses:				
Selling expenses	926,738	523,352	2,345,703	1,607,559
General and administrative expenses	668,526	677,026	2,127,303	1,899,593
Shared-based compensation	25,404	4,404	34,212	1,131,854
Depreciation and amortization	<u>72,403</u>	<u>62,624</u>	<u>218,604</u>	<u>114,376</u>
Total operating expenses	<u>1,693,071</u>	<u>1,267,406</u>	<u>4,725,822</u>	<u>4,753,382</u>
Income (loss) from operations	<u>(62,084)</u>	<u>119,212</u>	<u>146,895</u>	<u>(886,160)</u>
Other income (expense):				
Amortization of debt discount	-	-	-	(4,250)
Interest expense, net	<u>(20,135)</u>	<u>(16,404)</u>	<u>(51,399)</u>	<u>(49,004)</u>
Total other income (expense)	<u>(20,135)</u>	<u>(16,404)</u>	<u>(51,399)</u>	<u>(53,254)</u>
Net income (loss) before income tax provision (benefit)	(82,219)	102,808	95,496	(939,414)
Income tax provision (benefit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ (82,219)</u>	<u>\$ 102,808</u>	<u>\$ 95,496</u>	<u>\$ (939,414)</u>
Net income (loss) per common share:				
Basic	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (0.01)</u>
Fully diluted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(0.01)</u>
Weighted average shares:				
Basic	117,195,173	116,949,303	117,060,232	114,873,304
Diluted	117,195,173	131,283,955	117,060,232	114,873,304

See accompanying footnotes to the condensed consolidated financial statements.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**(Unaudited)**

	<b>Nine Months Ended</b>	
	<b>September 30,</b>	
	<b>2013</b>	<b>2012</b>
<b>Cash flows from operating activities:</b>		
Net income (loss)	\$ 95,496	\$ (939,414)
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation and amortization	71,374	61,776
Amortization of intangibles	147,231	52,600
Amortization of debt discount	-	4,250
Share-based compensation	34,212	1,131,854
Common stock issued for services	-	20,000
Stock warrants issued in exchange for services	28,528	31,089
<b>Changes in assets and liabilities:</b>		
Accounts receivable	335,833	(786,540)
Prepaid expenses and other current assets	(82,923)	2,521
Deposits and other assets	(161)	20,444
Accounts payable and accrued expenses	(153,774)	380,610
Accrued interest	788	5,208
Deferred revenue	385,399	169,065
<b>Net cash provided by operating activities</b>	<b>862,003</b>	<b>153,463</b>
<b>Cash flows from investing activities:</b>		
Acquisition of intangible assets	-	(157,258)
Acquisition of new business		(441,964)
Purchase of property and equipment	(31,375)	(56,077)
<b>Net cash used in investing activities</b>	<b>(31,375)</b>	<b>(655,299)</b>
<b>Cash flows from financing activities:</b>		
Proceeds from line of credit	-	403,008
Repayment of bank line of credit	(178,633)	-
Proceeds from term loan	350,000	
Repayment of term loan	(29,250)	
Principal payments under capital leases obligations	(39,220)	(33,554)
<b>Net cash provided by financing activities</b>	<b>102,897</b>	<b>369,454</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>933,525</b>	<b>(132,382)</b>
Cash and cash equivalents – beginning of period	4,483	233,722
<b>Cash and cash equivalents – end of period</b>	<b>\$ 938,008</b>	<b>\$ 101,340</b>
<b>Cash paid during period for:</b>		
Interest expense	\$ 50,525	\$ 29,490
Income taxes	\$ -	\$ -

See accompanying footnotes to the condensed consolidated financial statements.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2013 AND 2012**

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING AND FINANCING ACTIVITIES

For the nine months ended September 30, 2013:

- a) The Company incurred approximately \$45,383 in capital lease obligations.
- b) The Company issued 210,526 shares of common stock in a cashless exercise of warrants for 250,000 shares at an exercise price of \$0.03 per share.
- c) The Company issued 215,517 shares of common stock with a fair value of \$25,000 for repayment of accrued liabilities in the amount of \$25,000.

For the nine months ended September 30, 2012:

- a) The Company converted \$43,946 of a Convertible Promissory Note at a fixed conversion rate of 1,975 shares per \$1 for an aggregate of 86,793,693 shares of Class A common stock.
- b) The Company converted two (2) shares of its Series A Convertible Preferred Stock for 2,385,650 shares of Class A common stock.
- c) The Company bought back their 20% interest in SWK Technologies, Inc. for 22,664,678 shares of Class A common stock.
- d) The Company incurred \$43,556 in capital lease obligations.
- e) The Company issued warrants for services with a value of \$57,459, calculated by using the Black-Scholes Model

See accompanying footnotes to the condensed consolidated financial statements.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 1 – DESCRIPTION OF BUSINESS AND BASIS OF PRESENTATION**

Description of Business

SilverSun Technologies, Inc. (the “Company”, “we”, “us”, “our”) is involved in the acquisition and build-out of technology and software companies engaged in providing transformational business management applications and professional consulting services to small and medium companies, primarily in manufacturing, distribution and service industries. We are executing a growth strategy centered on the development of our own proprietary business management solutions, including our *MAPADOC*® Electronic Data Interchange (EDI) solution and 36 other proprietary solutions and enhancements; as well as on the acquisition of application resellers and software publishers of unique and proprietary solutions in the extensive and expanding, but highly fragmented, business solutions marketplace.

In June 2013, we signed a Letter of Intent to acquire VICOR Business Services, Inc., a Bethesda, Maryland-based provider of financial and business management consulting services with specific expertise in compliance-oriented federal contracting with U.S. government agencies. During the third quarter the Company determined that it was not in the best interest of the Company to move forward with this arrangement, and as such, terminated negotiations. The Company incurred costs of \$5,000 associated with this termination.

The Company is publicly traded and is currently quoted on the OTCQB marketplace (“QTCQB”) under the symbol “SSNT.”

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed consolidated financial statements contain all adjustments necessary to present fairly the financial position of SilverSun Technologies, Inc. as of September 30, 2013, the results of operations for the three and nine months ended September 30, 2013 and 2012, and cash flows for the nine months ended September 30, 2013 and 2012. These results are not necessarily indicative of the results to be expected for the full year.

The financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission (the “SEC) and consequently have been condensed and do not include all of the disclosures normally made in an Annual Report on Form 10-K. The December 31, 2012 balance sheet included herein was derived from the audited financial statements included in the Company’s annual report on Form 10-K as of that date. Accordingly, the financial statements included herein should be reviewed in conjunction with the financial statements and notes thereto included in the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2012.

Summary of Significant Accounting Policies

During 2013, there have been no material changes to the Company’s significant accounting policies than those previously disclosed in the Company’s Form 10-K for the year ended December 31, 2012.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation. The reclassifications have had no effect on the financial position, operations or cash flows for the period ended September 30, 2012.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 2 – NET INCOME (LOSS) PER COMMON SHARE**

The Company's basic income per common share is based on net income for the relevant period, divided by the weighted average number of common shares outstanding during the period. Diluted income per common share is based on net income, divided by the weighted average number of common shares outstanding during the period, including common share equivalents, such as outstanding option and warrants. The computation of diluted income per share for the nine months ended September 30, 2013 does not include share equivalents as all warrants and options exceeded the market price of the common stock as of September 30, 2013. The computation of diluted loss per share for the three months ended September 30, 2013 does not include share equivalents in the amount of 17,504,000 as they would have an anti-dilutive effect on the earnings resulting from the Company's net loss position for these periods. The computation of diluted loss per share for the nine months ended September 30, 2012 does not include share equivalents in the amount of 17,504,000 as they would have an anti-dilutive effect on the earnings resulting from the Company's net loss position for these periods.

	<b>Three Months Ended September 30, 2013</b>	<b>Three Months Ended September 30, 2012</b>	<b>Nine Months Ended September 30, 2013</b>	<b>Nine Months Ended September 30, 2012</b>
<b>Basic net income (loss) per share computation:</b>				
Net income (loss)	\$ (82,219)	\$ 102,808	\$ 95,496	\$ (939,414)
Weighted-average common shares outstanding	117,195,173	116,949,303	117,060,232	114,873,304
Basic net income (loss) per share	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.01)
<b>Diluted net income (loss) per share computation:</b>				
Net income (loss)	\$ (82,219)	\$ 102,808	\$ 95,496	\$ (939,414)
Weighted-average common shares outstanding	117,195,173	116,949,303	117,060,232	114,873,304
Incremental shares attributable to the common stock equivalents	-	14,334,652	-	-
Total adjusted weighted-average shares	117,195,173	131,283,955	117,060,232	114,873,304
Diluted net income (loss) per share	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.01)

**NOTE 3 – NOTES PAYABLE TO RELATED PARTY**

On October 19, 2010, the Company borrowed \$45,000 in exchange for issuing a Note payable to Mr. Meller. The Note Payable is not collateralized, not convertible, and carries an interest rate of 3% per annum on the unpaid balance. In January 2013, Mr. Meller extended the due date of the remaining Note Payable to January 2014. The outstanding balance at September 30, 2013 and December 31, 2012 was \$20,000, plus accrued interest of \$2,519 and \$2,064, respectively.

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
(Unaudited)

**NOTE 4 – INTANGIBLE ASSETS**

Intangible assets consist of intellectual property and customer lists acquired and are carried at cost less accumulated amortization. Amortization is computed using the straight-line method over the five year estimated useful lives.

The components of intangible assets are as follows:

	<b>September 30, 2013</b>	<b>December 31, 2012</b>
Proprietary developed software	\$ 294,036	\$ 294,036
Intellectual property, customer list, and acquired contracts	694,000	694,000
Total intangible assets	\$ 988,036	\$ 988,036
Less: accumulated amortization	250,754	103,523
	<u>\$ 737,282</u>	<u>\$ 884,513</u>

Amortization expense included in depreciation and amortization was \$49,402 and \$147,231 for the three and nine months ended September 30, 2013 as compared to \$46,300 and \$52,600 for both the three and nine months ended September 30, 2012.

The Company expects amortization expense to be the following:

	<b>Amortization</b>
Balance of 2013	\$ 50,376
2014	197,607
2015	197,607
2016	197,607
2017	94,085
Total	<u>\$ 737,282</u>

**NOTE 5 – BUSINESS COMBINATION**

In June 2012, the Company's wholly-owned subsidiary, SWK Technologies, Inc., acquired certain assets of HighTower Inc. for total consideration of \$741,598, including \$441,964 in cash and noncash assumption of deferred revenue obligation of \$299,634.

The Company's condensed consolidated financial statements for the three months and nine months ended September 30, 2013 include the results of Hightower. The Company's condensed consolidated financial statements for the three months ended September 30, 2012 also include the results of Hightower.

The following table represents the unaudited consolidated pro forma results of operations for the nine months ended September 30, 2012 as if the acquisition occurred on January 1, 2011. Operating expenses have been increased for the estimated amortization expense associated with the fair value adjustment as of September 30, 2012 of expected definite lived intangible assets, for a net adjustment of \$41,000 for the nine months ended September 30, 2012. The following unaudited pro forma information does not purport to present what the Company's actual results would have been had the acquisition occurred on January 1, 2011, nor is the financial information indicative of the results of future operations.

<b>Pro Forma</b>	<b>Nine Months Ended September 30, 2012</b>
Net revenues	\$ 10,043,620
Cost of revenues	5,581,416
Operating expenses	5,447,064
Other expense	53,254
Loss before taxes	(1,038,114)
Net loss	\$ (1,038,114)
Basic loss per common share	\$ (0.01)
Diluted loss per common share	\$ (0.01)

**SILVERSUN TECHNOLOGIES, INC. AND SUBSIDIARIES**  
**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 6 – LINE OF CREDIT AND TERM LOAN**

*Line of Credit*

In October 2011 the Company negotiated a line of credit from a bank. On August 1, 2013, the Company negotiated a new line of credit and term loan from the bank. The term for the line of credit is two years and expires on July 31, 2015. The agreement included a borrowing base calculation tied to accounts receivable with a maximum availability of \$750,000 at prime plus 1.75% interest (currently 5%). The line is collateralized by substantially all of the assets of the Company and is guaranteed by the Company's Chief Executive Officer, Mr. Meller. The credit facility requires the Company to pay a monitoring fee of \$1,000 a month. At September 30, 2013, the Company was in compliance with the required financial covenants, the fixed charge ratio and debt to net worth. As of September 30, 2013, the availability under this line was \$750,000.

*Term Loan*

The Company borrowed \$350,000 in July 2013 from a bank. The term of the loan is for two years and expires on July 31, 2015. Monthly payments are at \$15,776 including interest at 8%. The term loan is collateralized by substantially all of the assets of the Company and is guaranteed by the Company's Chief Executive Officer, Mr. Meller. At September 30, 2013 the outstanding balance was \$320,750.

**NOTE 7 – INCOME TAXES**

Significant components of the income tax provision (benefit) were as follows for the nine months ended September 30, 2013 and 2012:

	<u>September 30,</u> <u>2013</u>	<u>September 30,</u> <u>2012</u>
Current tax provision		
Federal	\$ -	\$ -
State	-	-
	-	-
Deferred tax provision (benefit):		
Federal	\$ (44,000)	\$ 67,000
State	(23,000)	12,000
	(67,000)	79,000
	(67,000)	79,000
Change in valuation allowance	67,000	(79,000)
Income tax provision (benefit)	<u>\$ -</u>	<u>\$ -</u>

A reconciliation of the statutory income tax rate to the effective rate is as follows for the nine months ended September 30, 2013 and 2012:

	<u>September 30,</u> <u>2013</u>	<u>September 30,</u> <u>2012</u>
Federal income tax rate	34 %	34 %
State income tax, net of federal benefit	6 %	6 %
Permanent differences	8 %	(121 %)
Effective income tax rate	48 %	(81 %)
Effect on valuation allowance	(48 %)	81 %
Effective income tax rate	<u>0.0 %</u>	<u>0.0 %</u>

*Tax Effect Related to Share-Based Compensation Expense*

During the nine month period ended September 30, 2012, the Company recorded compensation expense attributable to incentive stock options (ISOs). The Company does not recognize a tax benefit for compensation expense related to ISOs unless the underlying shares are disposed of in a disqualifying disposition. Accordingly, compensation expense related to ISOs is treated as a permanent difference for income tax purposes

## **Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations,**

This quarterly report on Form 10-Q and other reports filed by SilverSun Technologies, Inc. (the “Company”) from time to time with the U.S. Securities and Exchange Commission (the “SEC”) contain or may contain forward-looking statements and information that are based upon beliefs of, and information currently available to, the Company’s management as well as estimates and assumptions made by Company’s management. Readers are cautioned not to place undue reliance on these forward-looking statements, which are only predictions and speak only as of the date hereof. When used in the filings, the words “anticipate,” “believe,” “estimate,” “expect,” “future,” “intend,” “plan,” or the negative of these terms and similar expressions as they relate to the Company or the Company’s management identify forward-looking statements. Such statements reflect the current view of the Company with respect to future events and are subject to risks, uncertainties, assumptions, and other factors, including the risks contained in the “Risk Factors” section of the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2012, relating to the Company’s industry, the Company’s operations and results of operations, and any businesses that the Company may acquire. Should one or more of these risks or uncertainties materialize, or should the underlying assumptions prove incorrect, actual results may differ significantly from those anticipated, believed, estimated, expected, intended, or planned.

Although the Company believes that the expectations reflected in the forward-looking statements are reasonable, the Company cannot guarantee future results, levels of activity, performance, or achievements. Except as required by applicable law, including the securities laws of the United States, the Company does not intend to update any of the forward-looking statements to conform these statements to actual results.

Our financial statements are prepared in accordance with accounting principles generally accepted in the United States (“GAAP”). These accounting principles require us to make certain estimates, judgments and assumptions. We believe that the estimates, judgments and assumptions upon which we rely are reasonable based upon information available to us at the time that these estimates, judgments and assumptions are made. These estimates, judgments and assumptions can affect the reported amounts of assets and liabilities as of the date of the financial statements as well as the reported amounts of revenues and expenses during the periods presented. Our financial statements would be affected to the extent there are material differences between these estimates and actual results. In many cases, the accounting treatment of a particular transaction is specifically dictated by GAAP and does not require management’s judgment in its application. There are also areas in which management’s judgment in selecting any available alternative would not produce a materially different result. The following discussion should be read in conjunction with our consolidated financial statements and notes thereto appearing elsewhere in this report.

### **Overview**

SilverSun Technologies, Inc. is involved in the acquisition and build-out of technology and software companies engaged in providing transformational business management applications and professional consulting services to small and medium size companies, primarily in the manufacturing, distribution and service industries. We are executing a business strategy centered on the design and development of our own proprietary business management solutions, which now includes our MAPADOC® Electronic Data Interchange (EDI) solution and 36 other proprietary solutions and enhancements; as well as on the acquisition of application resellers and software publishers of unique and proprietary solutions in the extensive and expanding, but highly fragmented, business solutions marketplace.

Our core strength is rooted in our ability to discover and identify the driving forces of change that are affecting – or will affect – businesses in a wide range of industries. We invest valuable time and resources to fully understand how technology is transforming the business management landscape and what current or emerging innovations are deserving of a clients’ attention. By leveraging this knowledge and foresight, our growing list of clients are empowered with the means to more effectively manage their businesses; to capitalize on real-time insight drawn from their data resources; and to materially profit from enhanced operational functionality, process flexibility and expedited process execution.

A key tactical strategy for our Company is developing smart, proprietary business management applications that effectively and efficiently integrate with existing business management systems; and in publishing proprietary solutions for niche markets that address unique manufacturing and distribution challenges and needs. In this regard, through our wholly-owned subsidiary, SWK Technologies, Inc. (“SWK”), we publish proprietary EDI software, branded as MAPADOC. MAPADOC is a fully integrated, easy-to use, feature-rich EDI solution for users of Sage Software, Inc.’s (“Sage”) market leading Sage 100/500/ERP X3 software products. Providing seamless integration and dramatically decreasing data-entry time and associated costs, it is marketed and distributed worldwide by the Company’s direct sales force, as well as through its platform partner, SPS Commerce, Inc. and a growing national network of independent software partners and resellers, to customers largely supplying big-box retailers, including Walmart, Sears, Target and Costco.

In addition, we have developed a proprietary series of cloud-based, SaaS business management solutions created specifically for the U.S. craft brewery and distribution industry. Currently, implementations of our proprietary SaaS solutions, marketed and branded as BeerRun, BrewPub, Brew X ERP (powered by Sage ERP X3) and the Distributor Relationship Management System, have been sold to 35 craft breweries throughout the United States and one internationally. These innovative solutions provide brew masters with a single, turnkey database batch/process solution capable of managing their manufacturing operations – from forecasting and planning to recipe management to inventory control and traceability, among other critical business functions, including TTB reporting.

We also provide high margin, managed IT services to our customers. As Microsoft Certified Systems Engineers and Microsoft Certified Professionals, our staff offers a host of mission critical services, including remote network monitoring, server implementation, support and assistance, operation and maintenance of large central systems, technical design of network infrastructure, technical troubleshooting for large scale problems, network and server security, and back-up, archiving and storage of data from servers. We compete with numerous large and small companies in this market sector, both nationally and locally.

Distinguished as one of the largest Sage ERP X3 practices in North America, we resell enterprise resource planning software published by Sage, which addresses the financial accounting requirements of small- and medium-size businesses focused on manufacturing and distribution. We also offer services related to these sales, including installation, support and training. These product sales are primarily packaged software programs installed on a user workstation, on a local area network server, or in a hosted environment. The programs perform and support a wide variety of functions related to accounting, including financial reporting, accounts payable, accounts receivable and inventory management.

We employ class instructors and host formal, topic-specific, training classes, both on-site at our clients' facilities and at our corporate offices. Our instructors must pass annual subject matter examinations required by Sage to retain their product-based teaching certifications. We also provide end-user technical support services through our support/help desk, which is available during normal business hours, Monday through Friday. Our team of qualified product and technology consultants assist customers that contact us with questions about product features, functions, usability issues and configurations. The support/help desk offers services in a variety of ways, including prepaid services, time and materials billed as utilized and annual support contracts. Our customers can communicate with our support/help desk through email, telephone and fax channels.

Led by specialized project managers, our professional services range from software customization to data migration to small- and medium-size business consulting.

We also are resellers of the Warehouse Management System ("WMS") software published by Accellos, Inc. ("Accellos"), which develops warehouse management software for middle market distributors. The primary purpose of a WMS is to control the movement and storage of materials within an operation and process the associated transactions. Directed picking, directed replenishment, and directed put-away are the key to WMS. The detailed setup and processing within a WMS can vary significantly from one software vendor to another. However, the basic WMS will use a combination of item, location, quantity, unit of measure and order information to determine where to stock, where to pick, and in what sequence to perform these operations. The Accellos WMS software improves accuracy and efficiency, streamlines materials handling, meets retail compliance requirements, and refines inventory control. Accellos also works as part of a complete operational solution by integrating seamlessly with RF hardware, accounting software, shipping systems and warehouse automation equipment. We market the Accellos solution to our existing and new medium-sized business clients.

Investing in the acquisition of other companies and proprietary business management solutions has been an important growth strategy for our Company, allowing us to rapidly offer new products and services, expand into new geographic markets and create new and exciting profit centers. To date, we have completed a series of strategic ventures that have served to fundamentally strengthen our Company's operating platform and materially expand our footprint to nearly every U.S. state. More specifically, over the past seven years, we have outright acquired, acquired select assets of or entered into revenue sharing agreements in consideration of receiving the assignment of customers from SWK, Inc.; Business Tech Solutions Group, Inc.; Wolen Katz Associates; AMP-BEST Consulting, Inc.; IncoTech; Micro-Point, Inc.; HighTower, Inc.; Point Solutions, LLC; and SGEN, LLC.

In June 2013, we signed a Letter of Intent to acquire VICOR Business Services, Inc., a Bethesda, Maryland-based provider of financial and business management consulting services with specific expertise in compliance-oriented federal contracting with U.S. government agencies. During the third quarter the Company determined that it was not in the best interest of the Company to move forward with this arrangement, and as such, terminated negotiations. The Company incurred costs of \$5000 associated with this termination.

Additionally, it is our intention to continue to increase our business by seeking additional opportunities through potential acquisitions, revenue sharing arrangements, partnerships or investments. Such acquisitions, revenue sharing arrangements, partnerships or investments may consume cash reserves or require additional cash or equity. Our working capital and additional funding requirements will depend upon numerous factors, including: (i) strategic acquisitions or investments; (ii) an increase to current company personnel; (iii) the level of resources that we devote to sales and marketing capabilities; (iv) technological advances; and (v) the activities of competitors.

The first nine months of 2013 continued the growth trend for the Company which we believe will provide a basis for future growth. Some of the key highlights for the first nine months of 2013 are as follows:

- 1) Revenues increased 30% from the prior year.
- 2) Income from operations increased to \$146,895 as compared to a loss of \$886,160 in the prior year.
- 3) Net income increased to \$95,496 as compared to a loss of \$939,314 in the prior year.
- 4) For the quarter ended September 30, 2013, the Company recorded an operating loss of \$62,034 as compared to an operating profit of \$119,212 mostly as a result of an increase in sales and marketing expense as we continue to lay the foundation for continued growth.
- 5) Sales of the Company's proprietary, cloud-based business management solutions created specifically for the U.S. craft brewery and distribution industry has continued to increase since its introduction to market in early 2012; and the number of new sales prospects continues to climb.
- 6) Continued to book major orders for Sage ERP X3.

### *Revenues*

All revenues reported by the Company are derived from the sales and service of Sage Software, MAPADOC, the HighTower Solutions, and third-party software products to various end users, manufacturers, wholesalers and distribution industry clients located throughout the United States, along with consulting and customer support and network services provided by the Company.

Revenues for the three and nine months ended September 30, 2013 increased \$906,597 (26.1%) and \$2,841,450 (30.1%), to \$4,374,951 and \$12,290,088, respectively, as compared to \$3,468,354 and \$9,448,638, respectively, for the three and nine months ended September 30, 2012. These revenues were all generated by the Company's wholly-owned operating subsidiary, SWK Technologies. The increase is in revenues from the existing business related to an increase in maintenance agreements and its software sales base as well additional sales generated from its recently acquired operation HighTower, Inc. ("HTI") which generated \$267,514 and \$1,017,587 of revenues for the three and nine months ended September 30, 2013, respectively. Consulting revenues have increased due to Sage X3 implementations. Maintenance revenues also continue to increase as software sales increase. The overall increases are primarily due to the continued marketing efforts and very competitive pricing, and the Company's strategy to increase its business by seeking additional opportunities through potential acquisitions, partnerships or investments.

### *Gross Profit*

Gross profit increased \$244,369 (17.6%) and \$1,005,495 (26.0%) for the three and nine months ended September 30, 2013 to \$1,630,987 and \$4,872,717, respectively, as compared to \$1,386,618 and \$3,867,222, respectively, for the three months and nine months ended September 30, 2012. The increase in gross profit for this period is attributed to the increase in revenues from existing business, including the revenues from HTI. For the three months ended September 30, 2013, the gross profit percentage was 37.3%, as compared to 40.0% for the three months ended September 30, 2012. For the nine months ended September 30, 2013, the gross profit percentage was 39.6%, as compared to 40.9% for the nine months ended September 30, 2012. The mix of products being sold by the Company changes from time to time and sometimes causes the overall gross margin percentage to vary.

### *Operating Expenses*

Selling and marketing expenses increased \$403,386 (77.1%) and \$738,144 (45.9%) to \$926,738 and \$2,345,703, respectively, for the three and nine months ended September 30, 2013 as compared to \$523,352 and \$1,607,559 for the three and nine months September 30, 2012 due to increased personnel to and travel expenses as a result of the increase in sales activity to provide for future growth, incremental expenses associated with HTI as well as expenses associated with attending a major trade show.

General and administrative expenses decreased \$8,500 (1.3%) for the three months ended September 30, 2013 to \$668,526 as compared to \$677,026 for the same period in the prior year. General and administrative expenses increased \$227,710 (12.0%) to \$2,127,303 for the nine months ended September 30, 2013 as compared to \$1,899,593 for the nine months ended September 30, 2012 primarily as a result of increases in payroll related expenses, rent, utilities, bank fees and office expenses.

On January 4, 2012 in accordance with options granted in January 2011, Mr. Meller sold portions of his Convertible Note payable to certain employees of SWK Technologies, Inc. in the amount of \$13,235. On January 4, 2012, Mr. Meller converted \$30,458 of the Convertible Note into 60,154,178 shares of Class A Common Stock, and those certain employees converted the \$13,238 into 23,139,523 shares of Class A Common Stock. As a consequence the Company recognized an expense of \$719,267 for the nine months ended September 30, 2012. Additionally, during the nine months ended September 30, 2012, the Company recognized \$412,587 of share-based compensation as a result of the granting of stock options to most of its non-executive employees.

*Other Income (Expense)*

Total other expense was \$20,135 for the three months ended September 30, 2013 as compared to \$16,404 for the three months ended September 30, 2012. The increase was due to slightly higher interest expense related to the new term loan. Total other expense decreased to \$51,399 for the nine months ended September 30, 2013 as compared to \$53,254 for the nine months ended September 30, 2012 due to lower amortization of debt discount.

*Net Income (Loss)*

As a result of the above, the Company recorded a net loss of \$82,219 for the three months ended September 30, 2013, as compared to net income of \$102,808 for the three months ended September 30, 2012. The Company recorded net income of \$95,496 for the nine months ended September 30, 2013, as compared to a net loss of \$939,414 for the nine months ended September 30, 2012. This change is primarily attributed to the increase in revenues and lower share-based compensation.

**Liquidity and Capital Resources**

We are currently seeking additional operating income opportunities through potential acquisitions or investments. Such acquisitions or investments may consume cash reserves or require additional cash or equity. Our working capital and additional funding requirements will depend upon numerous factors, including: (i) strategic acquisitions or investments; (ii) an increase to current company personnel; (iii) the level of resources that we devote to sales and marketing capabilities; (iv) technological advances; and (v) the activities of competitors.

In addition to developing new products, obtaining new customers and increasing sales to existing customers, management plans to achieve profitability through acquisitions of companies in the business software and information technology consulting market with solid revenue streams, established customer bases, and positive cash flow.

In October 2011, the Company negotiated a line of credit from a bank. The agreement included a borrowing base calculation tied to accounts receivable with a maximum availability of \$750,000. On August 1, 2013, the Company negotiated a new line of credit and term loan from the bank. The term of the line is for two years and expires on July 31, 2015. The agreement included a borrowing base calculation tied to accounts receivable with a maximum availability of \$750,000 at prime plus 1.75% interest (currently 5%). The line is collateralized by substantially all of the assets of the Company and is guaranteed by the Company's Chief Executive Officer, Mr. Meller. The credit facility requires the Company to pay a monitoring fee of \$1,000 monthly. At September 30, 2013, the Company was in compliance with the required financial covenants, the fixed charge ratio and debt to net worth. As of September 30, 2013, the availability under this line was \$750,000.

The Company borrowed \$350,000 in July 2013 from a bank. The term of the loan is for two years and expires on July 31, 2015. Monthly payments are at \$15,776 including interest at 8%. The term loan is collateralized by substantially all of the assets of the Company and is guaranteed by the Company's Chief Executive Officer, Mr. Meller. At September 30, 2013 the outstanding balance was \$320,750.

During the nine months ended September 30, 2013, the Company had a net increase in cash of \$933,525. The Company's principal sources and uses of funds were as follows:

*Cash provided by (used in) operating activities*

The Company generated \$862,003 in cash from operating activities for the nine months ended September 30, 2013, as compared to \$153,463 of cash from operating activities for the nine months ended September 30, 2012. This increase in cash provided by operating activities is primarily attributed to a decrease in accounts receivable offset partially by a decrease in accounts payable and accrued expenses.

*Cash used in investing activities*

Investing activities for the nine months ended September 30, 2013 used cash of \$31,375, as compared to using \$655,299 of cash for the nine months ended September 30, 2012. This decrease in cash used is attributed to lower purchases of property and equipment and intangible assets, including the acquisition of selected assets of HighTower.

*Cash (used in) provided by financing activities*

Financing activities for the nine months ended September 30, 2013 provided cash of \$102,897, as compared to providing \$369,454 of cash for the nine months ended September 30, 2012. This decrease in cash provided from in financing activities is mostly attributed to the repayment of the bank line of credit in the amount of \$178,633 during the nine months ended September 30, 2013.

The Company believes that as a result of the growth in business, recent acquisitions, and the availability of its credit line, it has adequate liquidity to fund its operating plans for at least the next twelve months.

There was no significant impact on the Company's operations as a result of inflation for the nine months ended September 30, 2013. These financial statements should be read in conjunction with the Company's Annual Report on Form 10-K to the SEC for the fiscal year ended December 31, 2012.

**Off Balance Sheet Arrangements**

During the nine months ended September 30, 2013, we did not engage in any material off-balance sheet activities nor have any relationships or arrangements with unconsolidated entities established for the purpose of facilitating off-balance sheet arrangements or other contractually narrow or limited purposes. Further, we have not guaranteed any obligations of unconsolidated entities nor do we have any commitment or intent to provide additional funding to any such entities.

**Item 3. Quantitative and Qualitative Disclosures About Market Risk**

We do not hold any derivative instruments and do not engage in any hedging activities.

**Item 4. Controls and Procedures**

*(a) Evaluation of Disclosure Controls and Procedures*

Pursuant to Rule 13a-15(b) under the Exchange Act, the Company carried out an evaluation, with the participation of the Company's management, including the Company's Principal Executive Officer ("PEO") and Principal Financial Officer ("PFO"), of the effectiveness of the Company's disclosure controls and procedures (as defined under Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report. Based upon that evaluation, the Company's PEO and PFO concluded that the Company's disclosure controls and procedures were effective to ensure that information required to be disclosed by the Company in the reports that the Company files or submits under the Exchange Act, is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to the Company's management, including the Company's PEO and PFO, as appropriate, to allow timely decisions regarding required disclosure.

*(b) Changes in Internal Control over Financial Reporting*

There have been no changes in our internal controls over financial reporting (as such term is defined in Rule 13a-15(f) and 15d-15(f) under the Securities Exchange Act) during the quarter ended September 30, 2013, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

## PART II – OTHER INFORMATION

### Item 1. Legal Proceedings

We are not currently involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our company or any of our subsidiaries, threatened against or affecting our company, our common stock, any of our subsidiaries or of our companies or our subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect on our financial condition.

### Item 1A. Risk Factors

We believe there are no changes that constitute material changes from the risk factors previously disclosed in our Annual Report on Form 10-K for the year ended December 31, 2012, filed with the SEC on March 29, 2013.

### Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

Other than disclosed above, there were no unregistered sales of equity securities that were not otherwise disclosed in a current report on Form 8-K.

### Item 3. Defaults Upon Senior Securities

There has been no default in the payment of principal, interest, sinking or purchase fund installment, or any other material default, with respect to any indebtedness of the Company.

### Item 4. Mine Safety Disclosures

Not Applicable.

### Item 5. Other Information

There is no other information required to be disclosed under this item which has not been previously reported.

### Item 6. Exhibits

31.1	<a href="#">Certification by the Principal Executive Officer of Registrant pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (Rule 13a-14(a) or Rule 15d-14(a)).*</a>
31.2	<a href="#">Certification by the Principal Accounting Officer of Registrant pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (Rule 13a-14(a) or Rule 15d-14(a)).*</a>
32.1	<a href="#">Certification by the Principal Executive Officer pursuant to 18 U.S.C. 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*</a>
32.2	<a href="#">Certification by the Principal Accounting Officer pursuant to 18 U.S.C. 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*</a>
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema
101.CAL	XBRL Taxonomy Extension Calculation Linkbase
101.DEF	XBRL Taxonomy Extension Definition Linkbase
101.LAB	XBRL Taxonomy Extension Label Linkbase
101.PRE	XBRL Taxonomy Extension Presentation Linkbase

\* Filed herewith

**SIGNATURES**

Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report on Form 10-Q to be signed on its behalf by the undersigned thereunto duly authorized.

**SILVERSUN TECHNOLOGIES, INC.**

Dated: November 13, 2013

By: /s/Mark Meller  
Mark Meller  
Chief Executive Officer (Principal Executive Officer)  
Chief Financial Officer (Principal Accounting Officer)



**EXHIBIT 31.1**

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER  
PURSUANT TO 18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 302 OF  
THE SARBANES-OXLEY ACT OF 2002**

I, Mark Meller, certify that:

1. I have reviewed this Form 10-Q of SilverSun Technologies, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods present in this report;
4. Along with the Principal Accounting Officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) Disclosed in this report any change in the registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: November 13, 2013

By: /s/ Mark Meller  
Mark Meller  
Principal Executive Officer







**EXHIBIT 32.1**

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002**

In connection with this Quarterly Report of SilverSun Technologies, Inc. (the "Company"), on Form 10-Q for the quarter ended September 30, 2013, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Mark Meller, Principal Executive Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) Such Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in such Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: November 13, 2013

By: /s/ Mark Meller  
Mark Meller  
Principal Executive Officer  
SilverSun Technologies, Inc.



**EXHIBIT 32.2**

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002**

In connection with this Quarterly Report of SilverSun Technologies, Inc. (the "Company"), on Form 10-Q for the quarter ended September 30, 2013, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Mark Meller, Principal Accounting Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) Such Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in such Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: November 13, 2013

By: /s/ Mark Meller  
Mark Meller  
Principal Accounting Officer  
SilverSun Technologies, Inc.

