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

FORM 10-Q

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

For the quarterly period ended: **June 30, 2014**

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	**16-1633636**
(State or other jurisdiction of incorporation)	(IRS Employer Identification No.)

5 Regent Street
Livingston, NJ 07039
(Address of principal executive offices)

(973) 396-1720
(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 August 12, 2014, there were 118,176,976 shares outstanding of the registrant's common stock.

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)

	June 30, 2014	December 31, 2013
ASSETS		
Current assets:		
Cash and cash equivalents	$ 938,541	$ 762,892
Accounts receivable, net of allowance of $80,000	1,785,932	1,574,996
Deferred tax asset – current	40,000	40,000
Prepaid expenses and other current assets	595,893	159,276
Total current assets	3,360,366	2,537,164
Property and equipment, net	207,491	241,895
Intangible assets, net	927,409	687,880
Deferred tax asset	35,964	80,000
Deposits and other assets	25,659	22,836
Total assets	$ 4,556,889	$ 3,569,775
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Bank line of credit	$ -	$ -
Note payable to related party	20,000	20,000
Current portion of long-term debt	242,343	175,000
Accounts payable and accrued expenses	1,937,154	1,836,229
Accrued interest	12,540	13,291
Due to related party	2,974	2,672
Capital lease obligations – current portion	50,527	53,726
Deferred revenue	2,078,752	1,715,555
Total current liabilities	4,344,290	3,816,473
Capital lease obligations – long-term	33,363	48,624
Long-term debt	296,874	104,517
Total liabilities	4,674,527	3,969,614
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; 118,176,976 and 117,676,976 shares issued and outstanding	1,182	1,177
Class B – par value $.00001: authorized 50,000,000 shares; no shares issued and outstanding	-	-
Additional paid-in capital	10,909,926	10,808,361
Accumulated deficit	(11,028,747)	(11,209,378)
Total stockholders' deficit	(117,638)	(399,839)
Total liabilities and stockholders' deficit	$ 4,556,889	$ 3,569,775

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended		Six Months Ended	
	June 30, 2014	June 30, 2013	June 30, 2014	June 30, 2013
Revenues:				
Product, net	$ 946,803	$ 528,368	$ 1,556,773	$ 1,244,628
Service, net	4,308,139	3,342,230	8,622,794	6,670,509
Total revenues, net	5,254,942	3,870,598	10,179,567	7,915,137
Cost of revenues:				
Product	454,763	239,979	782,165	582,292
Service	2,552,342	2,024,012	5,044,521	4,091,115
Cost of revenues	3,007,105	2,263,991	5,826,686	4,673,407
Gross profit	2,247,837	1,606,607	4,352,881	3,241,730
Selling, general and administrative expenses:				
Selling expenses	890,627	688,863	1,622,902	1,418,965
General and administrative expenses	1,083,472	765,579	2,165,582	1,458,777
Shared-based compensation	51,785	4,404	63,069	8,808
Depreciation and amortization	89,224	70,422	166,957	146,201
Total selling, general and administrative expenses	2,115,108	1,529,268	4,018,510	3,032,751
Income from operations	132,729	77,339	334,371	208,979
Other income (expense):				
Interest expense, net	(14,233)	(15,154)	(24,223)	(31,264)
Total other income (expense)	(14,233)	(15,154)	(24,223)	(31,264)
Income before taxes	118,496	62,185	310,148	177,715
Provision for income taxes	58,606	-	129,517	-
Net income	$ 59,890	$ 62,185	$ 180,631	$ 177,715
Net income per common share:				
Basic	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fully diluted	0.00	0.00	0.00	0.00
Weighted average shares:				
Basic	118,176,976	117,161,459	118,047,142	116,991,642
Diluted	118,176,976	117,161,459	118,069,869	116,991,642

See accompanying footnotes to the condensed consolidated financial statements.

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

	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
Cash flows from operating activities:		
Net income	$ 180,631	$ 177,715
Adjustments to reconcile net income to net cash provided by operating activities		
Deferred income taxes	44,036	-
Depreciation and amortization	56,486	48,374
Amortization of intangibles	110,471	97,829
Share-based compensation	63,069	8,808
Common stock issued in exchange for services	38,500	-
Stock warrants issued in exchange for services	-	28,528
Changes in assets and liabilities:		
Accounts receivable	(210,936)	271,063
Prepaid expenses and other current assets	(436,616)	(68,777)
Deposits and other assets	(2,823)	(1,068)
Accounts payable and accrued expenses and due to related party	101,227	(587,023)
Accrued interest	(751)	421
Deferred revenue	363,197	311,010
Net cash provided by operating activities	306,491	286,880
Cash flows from investing activities:		
Purchase of property and equipment	(10,344)	(29,179)
Net cash used in investing activities	(10,344)	(29,179)
Cash flows from financing activities:		
Repayment of bank line of credit	-	(178,633)
Repayment of long-term debt	(90,300)	-
Principal payments under capital leases obligations	(30,198)	(25,978)
Net cash used in financing activities	(120,498)	(204,611)
Net increase in cash and cash equivalents	175,649	53,090
Cash and cash equivalents – beginning of period	762,892	4,483
Cash and cash equivalents – end of period	$ 938,541	$ 57,573
Cash paid during period for:		
Interest	$ 24,974	$ 29,730
Income taxes	$ -	$ -

See accompanying footnotes to the condensed consolidated financial statements.

SILVERSUN TECGNOLOGIES, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2014 AND 2013

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING AND FINANCING ACTIVITIES

For the six months ended June 30, 2014:

a) In connection with the acquisition of ESC, the Company issued ESC, Inc. a promissory note in the aggregate principal amount of $350,000 and the fair value of the assets was recorded at $350,000.

For the six months ended June 30, 2013:

b) The Company incurred approximately $45,383 in capital lease obligations.
c) The Company issued 210,526 shares of the common stock in a cashless exercise of warrants for 250,000 shares at an exercise price of $0.03 per share.

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.

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 June 30, 2014, the results of operations and cash flows for the three and six months ended June 30, 2014 and 2013. 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, 2013 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, 2013 filed with the SEC on March 31, 2014.

Summary of Significant Accounting Policies

During the six months ended June 30, 2014, 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, 2013.

Deferred Revenues

Deferred revenues consist of maintenance service, customer support services, including telephone support and deposits for future consulting services which will be earned as services are performed over the contractual or stated period, which generally ranges from three to twelve months.

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 six month period ended June 30, 2013.

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

NOTE 2 – NET INCOME 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 to the extent they are dilutive. The computation of diluted income per share for the three and six months ended June 30, 2013 does not include share equivalents as all warrants and options exceeded the average market price of the common stock.

	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013
Basic net income per share computation:		
Net income	$ 59,890	$ 62,185
Weighted-average common shares outstanding	118,176,976	117,161,459
Basic net income per share	$ 0.00	$ 0.00
Diluted net income per share computation:		
Net income	$ 59,890	$ 62,185
Weighted-average common shares outstanding	118,176,976	117,161,459
Incremental shares attributable to the common stock equivalents	-	-
Total adjusted weighted-average shares	118,176,976	117,161,459
Diluted net income per share	$ 0.00	$ 0.00

	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
Basic net income per share computation:		
Net income	$ 180,631	$ 177,715
Weighted-average common shares outstanding	118,047,142	116,991,642
Basic net income per share	$ 0.00	$ 0.00
Diluted net income per share		
Net income	$ 180,631	$ 177,715
Weighted-average common shares outstanding	118,047,142	116,991,642
Incremental shares attributable to the common stock equivalents	22,727	-
Total adjusted weighted-average shares	118,069,869	116,991,642
Diluted net income per share	$ 0.00	$ 0.00

The following table summarizes securities that, if exercised, would have an anti-dilutive effect on earnings per share.

	6 Months June 30, 2014	6 Months June 30, 2013
Stock options	4,773,480	2,673,480
Warrants	500,000	750,000
Total potential dilutive securities not included in income per share	5,273,480	3,423,480

	3 Months June 30, 2014	3 Months June 30, 2013
Stock options	4,773,480	2,673,480
Warrants	750,000	750,000
Total potential dilutive securities not included in income per share	5,523,480	3,423,480

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

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. Mr. Meller extended the due date of the remaining Note Payable from January 2014 to January 2015. The outstanding balance at June 30, 2014 and December 31, 2013 was $20,000, plus accrued interest of $2,974 and $2,672, respectively, which is included in Due to Related Party in the accompanying balance sheets.

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment is summarized as follows:

	June 30, 2014	December 31, 2013
Leasehold improvements	$ 30,557	$ 30,557
Equipment, furniture and fixtures	1,024,002	1,001,920
	1,054,559	1,032,477
Less: Accumulated depreciation	(847,068)	(790,582)
Property and equipment, net	$ 207,491	$ 241,895

Depreciation and amortization expense related to these assets for the three and six months ended June 30, 2014 was $28,156 and $56,486, respectively, as compared to $21,021 and $48,374 for the three and six months ended June 30, 2013, respectively.

NOTE 5 – BUSINESS COMBINATION

On May 6, 2014 (the "Closing Date") SWK Technologies, Inc. ("SWK") , a wholly owned subsidiary of SilverSun Technologies, Inc, entered into an Asset Purchase Agreement with ESC, Inc. d/b/a ESC Software, an Arizona corporation, and Alan H. Hardy and Michael Dobberpuhl in their individual capacity as Shareholders. SWK acquired certain assets of ESC (as defined in the Purchase Agreement). In consideration for the acquired assets, the Company issued in favor of Seller a promissory note in the aggregate principal amount of $350,000 (the "Note"). The Note is due sixty (60) months from the Closing Date (the "Maturity Date") and bears interest at a rate of two percent (2%) per annum. Principal and interest payments are made monthly. Any overdue principal or interest on the Note shall bear interest, payable on demand, for each day until paid at a rate per annum equal to the lesser of (i) the maximum interest rate permitted by applicable law or (ii) ten percent (10%). The outstanding balance at June 30, 2014 was $344,449. The purchase price has been initially allocated based on the Company's estimate of fair value to intangible assets. Intangible assets consist primarily of customers lists with a life of five years. Upon completion of our independent valuation, the allocation of the purchase price will be modified accordingly, with the excess purchase consideration, if any, being allocated to goodwill at the closing of the transaction.

Additionally, in connection with the Purchase Agreement, the Company entered into an Employment Agreement with Alan H. Hardy pursuant to which Mr. Hardy will serve as SWK's Senior Vice President of business development. Mr. Hardy's duties will vary, but will focus primarily on business development and software application sales. The term of the Employment Agreement is three years (the "Term"). SWK shall pay Mr. Hardy a base salary of One Hundred Sixty Two Thousand ($162,000) per annum. Additionally, Mr. Hardy shall receive 600,000 options to purchase the Company's common stock (see Note 8) at a strike price of $0.15 per share (the "Options"). The Options shall vest at 20% year over year for five years.

The Company's condensed consolidated financial statements for the three months and six months June 30, 2014 include the results of ESC since date of acquisition. For the quarter ended June 30, 2014, the ESC operations had a net loss of $10,600 that was included in the Company's Condensed Consolidated Statement of Operations for the three and six months ended June 30, 2014, which consisted of approximately $124,000 in revenues and $134,600 in expenses. 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, 2013, nor is the financial information indicative of the results of future operations. The following table represents the unaudited consolidated pro forma results of operations for the six months ended June 30, 2014 and 2013 as if the acquisition occurred on January 1, 2013. Operating expenses have been increased for the amortization expense associated with the estimated fair value adjustment as of June 30, 2014 of expected definite lived intangible assets, for a net adjustment of $35,000 for the six months ended June 30, 2014 and 2013.

Pro Forma	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
Net sales	$ 10,914,502	$ 8,689,400
Operating expenses	4,163,349	3,246,483
Income before taxes	396,646	158,321
Net income	$ 235,125	$ 158,321
Basic income per common share	$ 0.00	$ 0.00
Diluted income per common share	$ 0.00	$ 0.00

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

NOTE 6 – 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 five years for all of the intangibiles.

The components of intangible assets are as follows:

	June 30, 2014	December 31, 2013
Proprietary developed software	$ 294,036	$ 294,036
Intellectual property, customer list, and acquired contracts	1,044,000	694,000
Total intangible assets	$ 1,338,036	$ 988,036
Less: accumulated amortization	(410,627)	(300,156)
	$ 927,409	$ 687,880

Amortization expense included in depreciation and amortization was $49,402 and $110,471, respectively, for the three and six months ended June 30, 2014 as compared to $49,402 and $97,829, respectively, for the three and six months ended June 30, 2013.

The Company expects future amortization expense to be the following:

	Amortization
Balance of 2014	$ 133,803
2015	267,607
2016	267,607
2017	165,059
2018	70,000
2019	23,333
Total	$ 927,409

NOTE 7 – LINE OF CREDIT AND TERM LOAN

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 June 30, 2014, the Company was in compliance with the required financial covenants, the fixed charge ratio and debt to net worth. As of June 30, 2014, the availability under this line was $750,000.

Under the 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. The outstanding balances at June 30, 2014 and December 31, 2013 were $194,768 and $279,517, respectively.

In connection with the May 6 acquisition of ESC, Inc., the Company issued a promissory note in the amount of $350,000 (the "Note"). The Note is due sixty (60) months from the Closing Date (the "Maturity Date") and bears interest at a rate of two percent (2%) per annum. Any overdue principal or interest on the Note shall bear interest, payable on demand, for each day until paid at a rate per annum equal to the lesser of (i) the maximum interest rate permitted by applicable law or (ii) ten percent (10%). The outstanding balance at June 30, 2014 was $344,449.

NOTE 8 – RECENT ACCOUNTING PRONOUNCEMENTS

In May 2014, the FASB issued Accounting Standard Update No. 2014-09, "Revenue from Contracts with Customers (Topic 606)," ("ASU 2014-09"). ASU 2014-09 outlines a new, single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. This new revenue recognition model provides a five-step analysis in determining when and how revenue is recognized. The new model will require revenue recognition to depict the transfer of promised goods or services to customers in an amount that reflects the consideration a company expects to receive in exchange for those goods or services. This ASU is effective for annual reporting periods beginning after December 15, 2016 and early adoption is not permitted. Accordingly, the Company will adopt this ASU on January 1, 2017. Companies may use either a full retrospective or modified retrospective approach to adopt this ASU and management is currently evaluating which transition approach to use. The Company is currently assessing the impact that adopting this new accounting guidance will have on its consolidated financial statements and footnote disclosures.

No other recently issued accounting pronouncements had or are expected to have a material impact on the Company's consolidated financial statements.

NOTE 9– STOCK OPTIONS

In February 2014, the Company granted 1,500,000 incentive stock options with an exercise price of $0.15 per option to certain non-executive employees under the 2004 Stock Incentive Plan. Approximately 750,000 of the options vest immediately with the remaining 50% vesting ratably over a three-year period. The Company estimated the fair value of each option using the Black Scholes option-pricing model with the following weighted-average assumptions: expected dividend yield of 0.0%, risk-free interest rate of 0.71%, volatility at 353.95% and an expected life of 5 years. The Company estimates the forfeiture rate based on historical data. Based on an analysis of historical information, the Company has applied a forfeiture rate of 15%. As a result, the Company estimated the value of these options at $115,488.

In May 2014, the Company granted 600,000 incentive stock options with an exercise price of $0.15 per option to Mr. Alan H. Hardy (see Note 5) under the 2004 Stock Incentive Plan. The Company recognizes compensation cost on awards on a straight-line basis over the vesting period, approximately five years. The Company estimated the fair value of each option using the Black Scholes option-pricing model with the following weighted-average assumptions: expected dividend yield of 0.0%, risk-free interest rate of 1.68%, volatility at 328.76% and an expected life of 5 years. The Company estimates the forfeiture rate based on historical data. Based on an analysis of historical information, the Company has applied a forfeiture rate of 15%. As a result, the Company estimated the value of these options at $77,981.

For the three and six months ended June 30, 2014, share-based compensation was $51,785 and $63,069, as compared to $4,404 and $8,808 for the three and six months ended June 30, 2013.

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, 2013, 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

We are 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 87 craft breweries throughout the United Stated 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, we provide professional services ranging 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, we have outright acquired, acquired select assets of or entered into revenue sharing agreements with Business Tech Solutions Group, Inc.; Wolen Katz Associates; AMP-BEST Consulting, Inc.; IncorTech; Micro-Point, Inc.; HighTower, Inc.; Point Solutions, LLC; SGEN, LLC and ESC, Inc.

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.

On May 6, 2014 (the "Closing Date") SWK Technologies, Inc., a wholly owned subsidiary of SilverSun Technologies, Inc, entered into an Asset Purchase Agreement with ESC, Inc. d/b/a ESC Software, an Arizona corporation, and Alan H. Hardy and Michael Dobberpuhl in their individual capacity as Shareholders.

On the Closing Date, pursuant to the terms of the Purchase Agreement, the Seller, transferred, conveyed and delivered all of the Acquired Assets of ESC (as defined in the Purchase Agreement) to the Company. In consideration for the Acquired Assets, the Company issued in favor of Seller a promissory note in the aggregate principal amount of $350,000 (the "Note"). The Note is due sixty (60) months from the Closing Date (the "Maturity Date") and bears interest at a rate of two percent (2%) per annum. Any overdue principal or interest on the Note shall bear interest, payable on demand, for each day until paid at a rate per annum equal to the lesser of (i) the maximum interest rate permitted by applicable law or (ii) ten percent (10%).

Additionally, in connection with the Purchase Agreement, the Company entered into an Employment Agreement with Alan H. Hardy pursuant to which Mr. Hardy will serve as SWK's Senior Vice President of business development. Mr. Hardy's duties will vary, but will focus primarily on business development and software application sales. The term of the Employment Agreement is three years (the "Term"). SWK shall pay Mr. Hardy a base salary of One Hundred Sixty Two Thousand ($162,000) per annum. Additionally, Mr. Hardy shall receive 600,000 options to purchase the Company's common stock at a strike price of $0.15 per share (the "Options"). The Options shall vest at 20% year over year for five years.

During the first six months of 2014 we continued our sales growth as we continue to increase our market penetration and provide the groundwork for which we believe will provide a basis for future growth. Some of the key highlights for the first six months of 2014 are as follows:

1) Revenues increased 29% for the six months ended June 30, 2014 to $10.2 million as compared to $7.9 million for the same period in the prior year.
2) Income from operations increased 60% to $334,371 as compared to $208,979 for the prior year.
3) On May 6, 2014 acquired ESC Software, a leading Arizona-based reseller of Sage Software and Acumatica applications.
4) 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.
5) Continue to book major orders for Sage ERP X3.

Revenues

Revenues for the three and six months ended June 30, 2014 increased $1,384,344 (35.8%) and $2,264,430 (28.6%), respectively, to $5,254,942 and $10,179,567 as compared to $3,870,598 and $7,915,137 for the three and six months ended June 30, 2013, respectively. These revenues were all generated by the Company's wholly-owned operating subsidiary, SWK. The increase is in revenues from the existing business related to an increase in maintenance agreements and its software sales base. Software and consulting revenues have increased primarily 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 for the three and six months ended June 30, 2014 increased $641,230 (39.9%) and $1,111,151 (34.3%), respectively, to $2,247,837 and $4,352,881 as compared to $1,606,607 and $3,241,730 for the three and six months ended June 30, 2013, respectively. The increase in gross profit for this period is attributed primarily to the increase in revenues from existing business. For the three months ended June 30, 2014, the gross profit percentage was 42.8%, as compared to 41.5% for the three months ended June 30, 2013. For the six months ended June 30, 2014, the gross profit percentage was 42.8%, as compared to 41.0% for the six months ended June 30, 2013.The mix of products being sold by the Company changes from time to time and sometimes causes the overall gross margin percentage to vary. The change in sales mix for the three and six months ended June 30, 2014 resulted in gross profit being slightly higher as a percent of sales as compared to the three and six months ended June 30, 2013, primarily as a result of a higher consulting and managed service revenues, which sales have a higher gross profit. In addition, the Company will often enter into revenue sharing agreements entered into with other resellers.

Operating Expenses

Selling and marketing expenses increased $201,764 (29.3%) and $203,937 (14.4%), respectively, for the three and six months ended June 30, 2014 to $890,267 and $1,622,902 as compared to $688,863 and $1,418,965 for the three and six months ended June 30, 2013, respectively as we maintain the same level of sales activity to provide for future growth. We have also increased our attendance at trade shows to further promote our expertise.

General and administrative expenses increased $317,893 (41.5%) and $706,805 (48.5%), respectively, for the three and six months ended June 30, 2014 to $1,083,472 and $2,165,582 as compared to $765,579 and $1,458,777 for the three and six months ended June 30, 2013, respectively, primarily as a result of the addition of new employees and increases in compensation and payroll related expenses.

Other Income (Expense)

Total other expense was $14,233 and $24,223 for the three and six months ended June 30, 2014 as compared to $15,154 and $31,264 for the three and six months ended June 30, 2013. This decrease was primarily due to lower interest on the term loan, which continues to be paid down.

Provision for Income Taxes

The provision for income taxes for the three and six months ended June 30, 2014 was $58,606 and $129,517. These amounts represent the statutory federal and state rate on the Company's income before taxes. The effective tax rates of 49.5% and 41.6% for the three and six months ended June 30, 2014, respectively, were high due to the non-cash loss associated with share-based compensation expense for these periods.

Net Income

As a result of the above, the Company recorded net income of $59,890 and $180,631, respectively, for the three and six months ended June 30, 2014, as compared to net income of $62,185 and $177,715, respectively, for the three and six months ended June 30, 2013.

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 June 30, 2014, the Company was in compliance with the required financial covenants, the fixed charge ratio and debt to net worth. As of June 30, 2014, the availability under this line was $750,000.

Under the 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. The outstanding balances at June 30, 2014 and December 31, 2013 were $194,768 and $279,517, respectively.

On May 6, 2014 (the “Closing Date”) SWK Technologies, Inc.(“SWK”) , a wholly owned subsidiary of SilverSun Technologies, Inc, entered into an Asset Purchase Agreement with ESC, Inc. d/b/a ESC Software, an Arizona corporation, and Alan H. Hardy and Michael Dobberpuhl in their individual capacity as Shareholders. SWK acquired certain assets of ESC (as defined in the Purchase Agreement). In consideration for the acquired assets, the Company issued in favor of Seller a promissory note in the aggregate principal amount of $350,000 (the “Note”). The Note is due sixty (60) months from the Closing Date (the “Maturity Date”) and bears interest at a rate of two percent (2%) per annum. Any overdue principal or interest on the Note shall bear interest, payable on demand, for each day until paid at a rate per annum equal to the lesser of (i) the maximum interest rate permitted by applicable law or (ii) ten percent (10%). The outstanding balance at June 30, 2014 was $344,449.

During the six months ended June 30, 2014, the Company had a net increase in cash of $175,649. The Company's principal sources and uses of funds were as follows:

Cash provided by operating activities

The Company generated $306,491 in cash from operating activities for the six months ended June 30, 2014, as compared to $286,880 of cash from operating activities for the six months ended June 30, 2013. This increase in cash provided by operating activities is primarily attributed to the increase in accounts payable and accrued expenses for the period offset mostly by reduction in accounts receivable for the period.

Cash used in investing activities

Investing activities for the six months ended June 30, 2014 used $10,344 as compared to using $29,179 of cash for the six months ended June 30, 2013. This decrease in cash used is attributed to lower purchases of property and equipment.

Cash used in financing activities

Financing activities for the six months ended June 30, 2014 used cash of $120,498, as compared to using $204,611 of cash for the six months ended June 30, 2013. This decrease in cash used in financing activities is mostly attributed to the repayment of the bank line of credit in the amount of $178,633 during the six months ended June 30, 2013 offset partially by higher payments of long-term debt in the current year.

The Company anticipates that there will be no significant impact on its liquidity as a result of its recent acquisition of ESC, Inc. 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 six months ended June 30, 2014. 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, 2013.

Off Balance Sheet Arrangements

During the six months ended June 30, 2014, 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) and 15d-15 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 not effective due to our limited finance staff, and the ineffective management review of complex transactions 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.

Notwithstanding the material weakness, management believes that the condensed consolidated financial statements which are included in this Quarterly Report on Form 10-Q fairly present, in all material respects, the financial position of the Company at June 30, 2014 and their condensed consolidated results of operations and cash flows for each of the three and six months ended June 30, 2014 in conformity with U.S. generally accepted accounting principles.

Remediation

Through the efforts of management, we are currently in the process of executing a plan of action to remediate the material weakness identified above. We expect to complete this action plan by the end of 2014. However, we cannot be assured that this weakness will be remediated or that other material weaknesses will not be discovered.

(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 June 30, 2014, 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, 2013, filed with the SEC on March 31, 2014.

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	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)).*
31.2	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)).*
32.1	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.*
32.2	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.*
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: August 14, 2014	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 13-a-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: August 14, 2014 By: *<u>/s/ Mark Meller</u>*
Mark Meller
Principal Executive Officer
SilverSun Technologies, Inc.

EXHIBIT 31.2

CERTIFICATION OF PRINCIPAL ACCOUNTING OFFICER
PURSUANT TO18 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 Executive 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 13-a-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: August 14, 2014 By: */s/ Mark Meller*
Mark Meller
Principal Accounting Officer
SilverSun Technologies, Inc.

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 June 30, 2014, 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 June 30, 2014 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 June 30, 2014 fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: August 14, 2014	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 June 30, 2014, 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 June 30, 2014 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 June 30, 2014 fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: August 14, 2014 By: */s/ Mark Meller*

Mark Meller
Principal Accounting Officer
SilverSun Technologies, Inc.