

**SilverSun Technologies, Inc.**  
**120 Eagle Rock Avenue**  
**East Hanover, New Jersey 07936**

October 21, 2020

**VIA EDGAR**

U.S. Securities & Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: SilverSun Technologies, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-249238**

Ladies and Gentlemen:

In accordance with Rule 461 of the Securities Act of 1933, as amended, SilverSun Technologies, Inc. (the "Company") hereby respectfully requests that the effective date of the above-captioned Registration Statement (the "Filing") be accelerated so that it will be declared effective at 4:00 p.m. Eastern Time on Friday, October 23, 2020, or as soon thereafter as possible.

\* \* \* \*

Very Truly Yours,

SilverSun Technologies, Inc.

*/s/ Mark Meller*

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Mark Meller  
Chief Executive Officer