



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2022

Michael Korenko  
Chief Executive Officer  
Vivos Inc.  
719 Jadwin Avenue  
Richland, Washington 99352

**Re: Vivos Inc.**  
**Offering Statement on Form 1-A**  
**Post-Qualification Amendment No. 1**  
**Filed October 3, 2022**  
**File No. 024-11627**

Dear Michael Korenko:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services