



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2021

Matthew Nicosia  
Chief Executive Officer  
Vivakor, Inc.  
433 Lawndale Drive  
South Salt Lake City, UT 84115

**Re: Vivakor, Inc.**

**Amendment No. 5 to Registration Statement on Form S-1**

**Filed July 2, 2021**

**File No. 333-250011**

Dear Mr. Nicosia:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 4, 2021 letter.

Amendment No. 5 to Registration Statement on Form S-1

Dilution, page 29

1. We note your response to prior comment 2. Please revise to deduct all liabilities in the calculation of net tangible book value or show us the specific authoritative literature that supports your calculation.

General

2. We remind you of comment 42 to our comment letter dated December 7, 2020. Please also ensure that you file the form of amended and restated articles of incorporation and the form of amended and restated bylaws that you reference on page 65 with your next amendment

Matthew Nicosia  
Vivakor, Inc.  
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You may contact Steve Lo, Staff Accountant, at (202) 551-3394 or Raj Rajan, Staff Accountant, at (202) 551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Karina Dorin, Staff Attorney, at (202) 551-3763 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Scott Linsky