



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2021

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

**Re: Vivakor, Inc.**

**Amendment No. 2 to Registration Statement on Form S-1**

**Filed November 23, 2021**

**File No. 333-260075**

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 November 18, 2021 letter.

Amendment No. 2 to Registration Statement on Form S-1

General

1. We note your response to prior comment 3, and reissue the comment in part. Please revise to clearly disclose whether the company intends for the exclusive forum provision to apply to actions arising under the Securities Act. If this provision does not apply to actions arising under the Securities Act or Exchange Act, please also ensure that the exclusive forum provision in the governing documents states this clearly, or tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Securities Act or Exchange Act. In that regard, we note your revised disclosure that you do not intend for your exclusive forum provision to apply to claims arising under the Exchange Act.

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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 Linksy