



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2023

Tyler Nelson  
Chief Financial Officer  
Vivakor, Inc.  
4101 North Thanksgiving Way  
Lehi, UT 84043

**Re: Vivakor, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 10, 2023**  
**File No. 333-269178**

Dear Tyler Nelson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Scott E. Linsky, Esq.