



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2020

Shang-Chiai Kung  
President and Chief Executive Officer  
Vivic Corp.  
187 E. Warm Springs Road, PMB#B450  
Las Vegas, NV 89119

**Re: Vivic Corp.**

**Form 10-KT for the Transition Period from May 1, 2019 to December 31, 2019**

**Filed April 2, 2020**

**Amendment No. 1 to Form 10-KT**

**Filed May 15, 2020**

**Amendment No. 2 to Form 10-KT**

**Filed November 13, 2020**

**Amendment No. 3 to Form 10-KT**

**Filed December 7, 2020**

**File No. 333-219148**

Dear Mr. Kung:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services