



DIVISION OF
CORPORATION FINANCE

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

July 28, 2021

Britton Worthen
Chief Legal Officer
Nikola Corp
4141 E Broadway Road
Phoenix, AZ 85040

Re: Nikola Corp
Registration Statement on Form S-1
Filed July 22, 2021
File No. 333-258103

Dear Mr. Worthen:

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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing