



DIVISION OF  
CORPORATION FINANCE

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

November 23, 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 November 16, 2021**  
**File No. 333-261112**

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 Evan Ewing at 202-551-5920 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing