



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

DIVISION OF  
CORPORATION FINANCE

September 13, 2022

Rom Papadopoulos  
Chief Financial Officer  
Viveon Health Acquisition Corp.  
c/o Gibson, Deal & Fletcher, PC  
Spalding Exchange  
3953 Holcomb Bridge Road, Suite 200  
Norcross, GA 30092

**Re: Viveon Health Acquisition Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-39827**

Dear Mr. Papadopoulos:

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 Life Sciences