



December 22, 2020

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

The NYSE American certifies its approval for listing and registration of the following securities of VIVEON HEALTH ACQUISITION CORP., under the Exchange Act of 1934:

- Units, each consisting of one share of common stock, one Warrant entitling the holder to purchase one-half of a share of common stock, and one right to receive one-twentieth of a share of common stock
- Common Stock, \$0.0001 par value
- Warrants
- Rights, each exchangeable into one-twentieth of a share of Common Stock

Sincerely,

Bes Says