



DIVISION OF
CORPORATION FINANCE

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

September 13, 2023

James Ballengee
Chief Executive Officer
Vivakor, Inc.
4101 North Thanksgiving Way
Lehi, UT 84043

Re: Vivakor, Inc.

Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A

Filed September 6, 2023

File No. 001-41286

Dear James Ballengee:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Amendment No. 1 to Preliminary Proxy Statement filed September 6, 2023

Information Incorporated by Reference, page 21

1. We note your response to our prior comments 2 and 4. Please revise to incorporate by reference your Form 10-Q for the quarter ended June 30, 2023.

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.

James Ballengee
Vivakor, Inc.
September 13, 2023
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Please contact Anuja A. Majmudar, Attorney-Adviser, at (202) 551-3844 or Karina Dorin, Attorney-Adviser, at (202) 551-3763 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Scott E. Linsky