



DIVISION OF
CORPORATION FINANCE

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

May 4, 2021

R. Kirk Huntsman
Chief Executive Officer
Vivos Therapeutics, Inc.
9137 Ridgeline Boulevard, Suite 135
Highlands Ranch, Colorado 80129

Re: Vivos Therapeutics, Inc.
Registration Statement on Form S-1
Filed April 27, 2021
File No. 333-255553

Dear Mr. Huntsman:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Matthew Bernstein