

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