

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

August 26, 2024

Stephen Girsky Chief Executive Officer Nikola Corp 4141 E Broadway Road Phoenix, Arizona 85040

> Re: Nikola Corp Registration Statement on Form S-3 Filed August 19, 2024

> > File No. 333-281633

Dear Stephen Girsky:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing