WILSON & OSKAM LLP

March 16, 2015

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

RE: Vivakor, Inc. (the "Issuer") - Current Information

Ladies and Gentlemen:

This firm represents the Issuer as its general corporate counsel and the following information is provided herewith:

1. The OTC Markets Group, Inc. ("OTC Markets Group") is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended.

2. Counsel to the Issuer, Christopher A. Wilson ("Counsel"), is a United States resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel is a partner in Wilson & Oskam, LLP, which is a law firm serving as general counsel and regular disclosure counsel to the Issuer.

3. Counsel has examined such corporate records and other documents and such questions of law as Counsel has considered necessary or appropriate for purposes of rendering the letter.

4. Counsel is authorized to practice law in the State of California and under the federal laws of the United States.

5. Counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

6. As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer and other sources and represents that all such sources were believed to be reliable.

7. Counsel has reviewed the following documents concerning the Issuer and the Securities that are publicly available through the OTC Disclosure and News Service in connection with the preparation of this letter (the "Information"):

a. Issuer's Annual Report for the year ended December 31, 2014, posted on March 16, 2015.

8. The Information in Issuer's report identified above: (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

9. The person responsible for the preparation of the financial statements contained in the Information are Matthew Nicosia, Chief Executive Officer, of the Issuer and Tyler Nelson, a consultant to, and acting Chief Financial Officer of, the Issuer. The financial statements are not audited. Mr. Nelson is a certified public accountant, has a B.S. degree in Accounting from Brigham Young University and has been a practicing auditor for more than five years.

10. The Issuer's Transfer Agent is Empire Stock Transfer, Inc. which is a transfer agent company registered with the SEC. The method used by Counsel to confirm the number of outstanding shares set forth in the Information was to review a current list of stockholder's provided from the transfer agent and to review the Issuer's records with respect to the issuance of its shares.

11. Counsel has (i) personally met with management and all of the directors of the Issuer, (ii) reviewed the Information published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the Information with management and all of the directors of the Issuer.

12. To the best knowledge of Counsel, after inquiry, no officer or director of the Issuer, or any 5% holder, or Counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

13. No person other than OTC Markets Group is entitled to rely on this letter or any of the information provided herein. The OTC Markets Group has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,



Christopher A. Wilson, Esq.