

September 17, 2024

John C. Rood  
Chief Executive Officer  
Momentum Inc.  
3901 N. First St.  
San Jose, CA 95143

Re: Momentum Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2023  
File No. 001-39128

Dear John C. Rood:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing