

June 1, 2026

John Rood
Chief Executive Officer
Momentum Inc.
1762 Automation Parkway
San Jose, California 95131

Re: Momentum Inc.
Registration Statement on Form S-3
Filed on May 26, 2026
File No. 333-296218

Dear John Rood:

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing