

June 16, 2025

John C. Rood  
Chief Executive Officer  
Momentum Inc.  
3901 N. First Street  
San Jose, CA 95134

Re: Momentum Inc.  
Registration Statement on Form S-1  
Filed June 11, 2025  
File No. 333-287942

Dear John C. 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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing

cc: Stephen C. Hinton