



DIVISION OF
CORPORATION FINANCE

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

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 Corporation Finance
Office of Manufacturing