



DIVISION OF  
CORPORATION FINANCE

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

December 4, 2024

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

**Re: Momentum Inc.**  
**Registration Statement on Form S-1**  
**Filed on December 2, 2024**  
**File No. 333-283539**

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 Corporation Finance  
Office of Manufacturing