



DIVISION OF
CORPORATION FINANCE

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

September 29, 2025

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 September 15, 2025
File No. 333-290243**

Dear John Rood:

We have conducted a limited review of your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form S-1 filed September 15, 2025

General

1. Please provide your analysis regarding why the Initial Conversion Shares and Subsequent Conversion Shares are eligible to be registered at this time. Refer to Securities Act Sections Compliance and Disclosure Interpretation 139.11 for guidance.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration

September 29, 2025

Page 2

statement.

Please contact Eranga Dias at 202-551-8107 or Asia Timmons-Pierce at 202-551-3754 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing