



DIVISION OF
CORPORATION FINANCE

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

September 10, 2021

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

Re: Momentum Inc.
Registration Statement of Form S-1
Filed September 3, 2021
File No. 333-259281

Dear Mr. 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 Geoff Kruczek at (202) 551-3641 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Daniel S. Kim