

September 7, 2022

Jikun Kim
Chief Financial Officer
Momentum Inc.
3901 N. First Street
San Jose, CA 95134

Statement on Form S-3
2022

Re: Momentum Inc.
Registration

Filed September 1,

File No. 333-267230

Dear Mr. Kim:

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.

Herbers at 202-551-8028 with any questions.

Please contact Gregory

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

John Titus