

**Momentum Inc.**  
3901 N. First Street  
San Jose, CA 95134

September 7, 2022

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Gregory Herbers

**Re: Momentum Inc.**  
**Registration Statement on Form S-3 (File No. 333-267230)**  
**Filed September 1, 2022**  
**Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Momentum Inc. (the “**Company**”) hereby respectfully requests that the effective date of the above-referenced Registration Statement on Form S-3 be accelerated so that the same will become effective on September 12, 2022, at 4:30 PM, Eastern Time, or as soon thereafter as practicable. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

The Company hereby authorizes John W. Titus of Bradley Arant Boult Cummings LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to John W. Titus of Bradley Arant Boult Cummings LLP at (615) 252-2341.

If you have any questions regarding this request, please contact John W. Titus of Bradley Arant Boult Cummings LLP at (615) 252-2341.

Very truly yours,

**MOMENTUM INC.**

/s/ Jikun Kim

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Name: Jikun Kim

Title: Chief Financial Officer

cc: John W. Titus, Bradley Arant Boult Cummings LLP

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