

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

DIVISION OF CORPORATION FINANCE

September 10, 2021

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

> Re: Momentus 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