



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 22, 2017

Victor Lee  
Chief Executive Officer  
Ascent Solar Technologies, Inc.  
12300 Grant Street  
Thornton, Colorado 80241

**Re: Ascent Solar Technologies, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed January 23, 2017  
File No. 001-32919**

Dear Mr. Lee:

We have completed our review of your filing. 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.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: James Carroll, Esq.  
Faegre Baker Daniels LLP