



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

February 24, 2017

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

Re: Ascent Solar Technologies, Inc.
Form 10-K for the fiscal year ended December 31, 2015
Filed March 11, 2016
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