



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2024

Robert Rasmus  
Chief Executive Officer  
Advanced Emissions Solutions, Inc.  
8051 E. Maplewood Ave, Suite 210  
Greenwood Village, CO 80111

**Re: Advanced Emissions Solutions, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 4, 2024**  
**File No. 333-276375**

Dear Robert Rasmus:

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 Abby Adams at 202-551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Jonathan Whalen, Esq.