



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

November 22, 2016

Via E-mail

Mr. Mark R. Tobin
Chief Financial Officer
Nanoflex Power Corporation
17207 N Perimeter D., Suite 210
Scottsdale, AZ 85255

Re: Nanoflex Power Corporation
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 18, 2016
File No. 333-187308

Dear Mr. Tobin:

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/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction