



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2022

Michael Gilbreth  
Chief Financial Officer  
Ascent Solar Technologies, Inc.  
12300 Grant Street  
Thornton, Colorado 80241

**Re: Ascent Solar Technologies, Inc.  
Registration Statement on Form S-3  
Filed October 18, 2022  
File No. 333-267915**

Dear Michael Gilbreth:

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 Eranga Dias at (202) 551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing