

December 23, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549-3720

Attention: Patrick Fullem

**Re: Solid Power, Inc.  
Registration Statement on Form S-1  
(File No. 333-261711)**

**Acceleration Request**

**Requested Date: Tuesday, December 28, 2021**  
**Requested Time: 4:30 P.M. Eastern Standard Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Solid Power, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or as soon thereafter as practicable or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. This request shall supersede and replace any previously submitted request for accelerated effectiveness of the Registration Statement. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Austin D. March at (512) 338-5410.

*[Signature page follows]*

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Sincerely,

SOLID POWER, INC.

/s/ James Liebscher

James Liebscher  
*Chief Legal Officer*

Enclosures

cc: Robert O'Connor, Mark B. Baudler, and Austin D. March, Wilson Sonsini Goodrich & Rosati, P.C.

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