



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2019

Mark E. Lehman  
Chief Legal Officer  
PolarityTE, Inc.  
123 Wright Brothers Drive  
Salt Lake City, Utah 84116

**Re: PolarityTE, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 21, 2019**  
**File No. 333-234280**

Dear Mr. Lehman:

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 Gregory Dundas, Attorney Adviser, at (202) 551-3436 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Laura I. Bushnell, Esq.