



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2022

Mark Lehman  
Chief Legal Officer  
POLARITYTE, INC.  
1960 S. 4250 West  
Salt Lake City, UT 84104

**Re: POLARITYTE, INC.**  
**Registration Statement on Form S-3**  
**Filed February 11, 2022**  
**File No. 333-262671**

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 Michael Davis at 202-551-4385 or Celeste Murphy at 202-551-3257 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Laura I. Bushnell