



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

DIVISION OF  
CORPORATION FINANCE

March 22, 2021

Jacob Patterson  
Interim Chief Financial Officer  
Polarityte, Inc.  
1960 S. 4250 West  
Salt Lake City, UT 84104

**Re: Polarityte, Inc.  
Form 10-Q  
Exhibit No. 10.1  
Filed November 9, 2020  
File No. 001-32404**

Dear Mr. Patterson:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance