



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2019

Paul Mann  
Chief Financial Officer  
PolarityTE, Inc.  
123 Wright Brothers Drive  
Salt Lake City, UT 84116

**Re: PolarityTE, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 8, 2019**  
**File No. 333-229584**

Dear Mr. Mann:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Bradley Bugdanowitz, Esq.