



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