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Proposed Attorneys for the Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

<p>In re:</p> <p>PolarityTE, Inc., a Delaware corporation</p> <p style="text-align: center;">Debtor</p>	<p>Case No. 23-bk-22358-KRA</p> <p>Case No. 23-bk-22360-KRA</p> <p>Case No. 23-bk-22361-KRA</p>
<p>In re:</p> <p>PolarityTE, MD Inc., a Nevada corporation</p> <p style="text-align: center;">Debtor</p>	<p>Chapter 11</p> <p>Judge Kevin R. Anderson</p>
<p>In re:</p> <p>PolarityTE, Inc., a Nevada corporation</p> <p style="text-align: center;">Debtor</p>	<p style="text-align: center;">THIS FILING RELATES TO ALL DEBTORS¹</p>

DISCLOSURE AFFIDAVIT OF ORDINARY COURSE PROFESSIONAL

¹ The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are PolarityTE, Inc. (9524); PolarityTE MD, Inc. (1555); and PolarityTE, Inc. (6882). The location of the Debtors' service address is 1960 S. 4250 W., Salt Lake City, UT 84104.



AFFIDAVIT

I, Mark Lehman, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a member in good standing of the Utah State Bar and my address is 660 E Evesham Dr., Salt Lake City, UT 84107.

2. This Affidavit is submitted in connection with an Order of the United States Bankruptcy Court for the District of Utah dated June 16, 2023, authorizing the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”) to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases.

3. I was employed as the Chief Legal Officer of the Debtors until my retirement in March 2023, and since March 25, 2023, I have been engaged on a part-time basis as an independent contractor to assist the Debtors with respect to the preparation of disclosure schedules or schedules of assets or liabilities for an asset purchase agreement and related transaction documents, and to provide such other services as may be reasonably requested by the Debtors, which have included review of filings made with the Securities and Exchange Commission, communications with the Nasdaq Stock Market, collecting information and documents for the Debtors’ motions and other filings in their chapter 11 cases, and general matters pertaining to the Debtors’ commercial arrangements.

4. The Debtors have requested, and I have agreed, to continue to provide services to the Debtors with respect to such matters. Additionally, the Debtors have requested, and I propose to render the following services to the Debtors during these chapter 11 cases:

- a. Review and preparation of assignments, instruments of transfer, and other closing documents as appropriate for consummating the proposed sale of the Debtors' operating assets; and
- b. Assist with the winding up of Debtors' affairs after the sale of operating assets.

5. My current hourly rate is \$150.00.

6. To the best of my knowledge, formed after due inquiry, I do not have any connection with the Debtors or currently represent any of their creditors, other parties-in-interest, the United States Trustee, or any person employed by the Office of the United States Trustee with respect to the matters upon which I am to be engaged, and I do not, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, hold or represent any interest adverse to the Debtors, their estates, or any class of creditors or equity interest holders, except that as a result of being employed by the Debtors as Chief Legal Officer prior to March 25, 2023, and my subsequent service as an independent contractor I have certain indemnification rights by contract, under the Debtors' charters and bylaws, and at law that I may assert should a claim ever be asserted against me with respect to such services.

7. Thus, I believe that my work with such entities in matters entirely unrelated to the Debtors is not adverse to the Debtors' interests, or the interests of their creditors, or estates in respect of the matters for which I will be engaged, nor will such services impair my ability to represent the Debtors in the ordinary course in these chapter 11 cases.

8. I have not in the past and do not currently represent any entities that are claimants of the Debtors and their estates. I do not and will not represent any such entity in connection with these pending chapter 11 cases and do not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. In the past year I have rendered services to the Debtors all of which have been billed and fully paid prior to the commencement of these chapter 11 cases.

10. In light of the foregoing, I believe that I do not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest holders with respect to the matters for which I will be engaged.

11. Except as set forth herein, no promises have been received by me as to compensation in connection with these chapter 11 cases other than in accordance with any applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware, and orders of this Court.

12. I further state that I have not shared, nor agreed to share any compensation received in connection with these chapter 11 cases with another party or person, other than as permitted by section 504(b) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 2016.

13. The foregoing constitutes my statement pursuant to sections 329 and 504 of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure 2014 and 2016(b).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct this 20th day of June 2023.



Mark Lehman
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