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Proposed Attorneys for the Debtors

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

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| <p>In re: PolarityTE, Inc., a Delaware corporation Debtor</p> | <p>Case No. 23-bk-22358-KRA Case No. 23-bk-22360-KRA Case No. 23-bk-22361-KRA</p> |
| <p>In re: PolarityTE, MD Inc., a Nevada corporation Debtor</p> | <p>Chapter 11 Judge Kevin R. Anderson</p> |
| <p>In re: PolarityTE, Inc., a Nevada corporation Debtor</p> | <p>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

STATE OF Delaware)
) ss:
COUNTY OF New Castle)

I, Dennis J. Butler, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Partner of Panitch Schwarze Belisario & Nadel LLP (“**Panitch**”) which maintains offices at Two Commerce Square; 2001 Market Street, Suite 2800; Philadelphia, PA 19103; and Wells Fargo Tower; 2200 Concord Pike, Suite 201; Wilmington, DE 19803.

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. Panitch, through me, and members of the firm, have represented and/or advised the Debtors as Legal Counsel, with respect to certain aspects of the Debtors’ business, including preparation and filing of patent applications (both U.S. and international), as well as advice relating to patents and other matters affected by the law of intellectual property, since at least October 13, 2021.

4. The Debtors have requested, and Panitch has agreed, to continue to provide services to the Debtors with respect to such matters. Additionally, the Debtors have requested, and Panitch proposes to render the following services to the Debtors during these chapter 11 cases: preparation and filing of patent applications (both U.S. and international), as well as advice relating to patents and other matters affected by the law of intellectual property.

5. Panitch's current customary hourly rates, subject to change from time to time, typically range from \$200-250 per hour for paralegals and \$370 to \$850 per hour for attorneys and patent agents. In the normal course of business, Panitch revises its regular hourly rates by December 31 of each year and requests that, effective January 1 of each year, the aforementioned rates be revised to the regular hourly rates which may be in effect at that time.

6. To the best of my knowledge, formed after due inquiry, neither I, Panitch, nor any employee thereof has 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 it is to be engaged, and Panitch does 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.

7. Thus, I believe that Panitch's 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 Panitch will be engaged, nor will such services impair Panitch's ability to represent the Debtors in the ordinary course in these chapter 11 cases.

8. In addition, although unascertainable at this time after due inquiry, due to the magnitude of the Debtors' potential universe of creditors and Panitch's clients, Panitch may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters entirely unrelated to the Debtors and their estates. Panitch does not and will not represent any such entity in connection with these pending chapter 11 cases and does 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, Panitch has rendered services that have not yet been billed or that have been billed but with respect to which payment has not yet been received. Panitch is currently owed \$2,295.00 on account of such prepetition services.

10. Subject to section 327(e) of the Bankruptcy Code, Panitch has in the past represented the Debtors and is owed prepetition fees related to that representation. Panitch's prepetition services are not directly related to the representation Panitch will provide Debtors during the course of these pending chapter 11 cases. Thus, I believe that Panitch's prepetition fees are not adverse to the Debtors' interests, or the interests of their creditors, or estates in respect of the matters for which Panitch will be engaged, and it will be in the best interest of the Debtor's estates to employ Panitch during the ordinary course in these Chapter 11 cases.


11. In light of the foregoing, I believe that Panitch does 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 the firm will be engaged.

12. Except as set forth herein, no promises have been received by Panitch or any partner, associate, or other professional thereof 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.

13. Panitch further states that it has 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.

14. The foregoing constitutes the statement of Panitch 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.



Dennis J. Butler
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Sworn to before me this 22 day of June, 2023





Notary Public