

Order prepared and submitted by:

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Proposed Attorneys for the Debtors

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

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



In re: PolarityTE, Inc., a Nevada corporation Debtor	THIS FILING RELATES TO ALL DEBTORS¹
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**FINAL ORDER AUTHORIZING PAYMENT OF CERTAIN PREPETITION WAGES,
SALARIES, EMPLOYEE BENEFIT PROGRAMS, AND OTHER COMPENSATION
AND RELATED RELIEF**

Upon the motion (the “**Motion**”)² filed by the above-captioned debtors and debtors in possession (the “**Debtors**”) seeking entry of an order authorizing the Debtors to honor certain prepetition obligations to its Employees, including its Payroll Obligation; and the Court, having reviewed the Motion and having heard the statements of counsel in support of the relief requested in the Motion at the hearing before the Court (the “**Hearing**”), and the Court having granted Interim Relief on the Motion, finds that the Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334, that this is a core matter under 28 U.S.C. § 157(b)(2), that notice of the Motion and the Hearing were sufficient under the circumstances and that no further notice need be given; and the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein and that such relief is necessary to avoid immediate and irreparable harm to the Debtors’ estates,

THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Motion is GRANTED as provided herein on a final basis.

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.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. The Debtors are authorized, but not required, on a final basis to pay prepetition wages, salaries, payroll taxes, and related expenses for their Employees in accordance with its existing policies. These prepetition obligations may include, without limitation, (a) amounts owed to the Employees for wages and salaries; (b) benefit claims of Employees (including, without limitation, medical, dental, or life insurance); and (c) federal and state payroll-related taxes, deductions, and withholdings in respect to various benefits and fees due to third-party payroll and benefits administrators; provided, however, that no payments on account of prepetition employee wages shall exceed the amount of \$15,150 provided for in 11 U.S.C. § 507(a)(4).

3. Notwithstanding Bankruptcy Rules 6004, 7062, or 9014, the terms and conditions of this Final Order shall be immediately effective upon its entry.

4. Nothing in this Final Order constitutes a waiver of any defense or right, admission of liability of the Debtors on any claim, or the assumption of any executory contract.

5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Final Order.

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DESIGNATION OF PARTIES TO RECEIVE NOTICE

Service of the foregoing **FINAL ORDER AUTHORIZING PAYMENT OF CERTAIN PREPETITION WAGES, SALARIES, EMPLOYEE BENEFIT PROGRAMS, AND OTHER COMPENSATION AND RELATED RELIEF** shall be served to the parties and in the manner designated below:

By Electronic Service: I certify that the parties of record in this case as identified below, are registered CM/ECF users.

- J. Thomas Beckett tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com
- Gary M. Freedman gary.freedman@nelsonmullins.com, sarah.castillo@nelsonmullins.com;francis.santelices@nelsonmullins.com
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- Rachel A. Sternlieb rachel.sternlieb@nelsonmullins.com
- United States Trustee USTPRegion19.SK.ECF@usdoj.gov
- Melinda Willden tr melinda.willden@usdoj.gov, Lindsey.Huston@usdoj.gov;James.Gee@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Armstrong@usdoj.gov;Brittany.Eichorn@usdoj.gov

The following parties in interest are not registered ECF users and must be notified manually:

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Salt Lake City, UT 84101

Crowell & Moring LLP
Attn: Michael V. Blumenthal
590 Madison Avenue
20th Floor
New York, NY 10022

Dated this 27th day of June, 2023.

/s/ Brian M. Rothschild

Brian M. Rothschild