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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**

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 UTAH)
) ss:
COUNTY OF SALT LAKE)

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

1. I am a Partner of EisnerAmper LLP (“EisnerAmper”) which maintains offices at 111 Wood Avenue South, Iselin, NJ 08830-2700.

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. EisnerAmper , through me, and members of the firm, have been engaged by Debtors as independent auditor since 2010.

4. The Debtors have requested, and EisnerAmper has agreed, to continue to provide certain assurance services to the Debtors. Specifically, the Debtors have requested, and EisnerAmper proposes to render the following services to the Debtors during these chapter 11 cases:

5. EisnerAmper will perform reviews of PolarityTE, Inc. and Subsidiaries' unaudited quarterly financial information for the quarter and the year-to-date periods ending June 30, 2023 and September 30, 2023, to be included in the quarterly reports (Form 10-Q) proposed to be filed by PolarityTE, Inc. under the Securities Act of 1934. EisnerAmper’s current customary quarterly rates, subject to change from time to time, typically range from \$25,200 to \$31,500 per quarterly review. In the normal course of business, EisnerAmper revises its regular rates on October 1st of each year and

requests that, effective October 1st of each year, the aforementioned rates be revised to the regular rates which may be in effect at that time.

6. To the best of my knowledge, formed after due inquiry, neither I, Eisner Amper, 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 EisnerAmper 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, except EisnerAmper provides audit services to Century Link, Inc., which is listed as one of the Debtors' creditors.

7. Thus, I believe that EisnerAmper'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 EisnerAmper will be engaged, nor will such services impair EisnerAmper'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 EisnerAmper's clients, EisnerAmper 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. EisnerAmper 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.

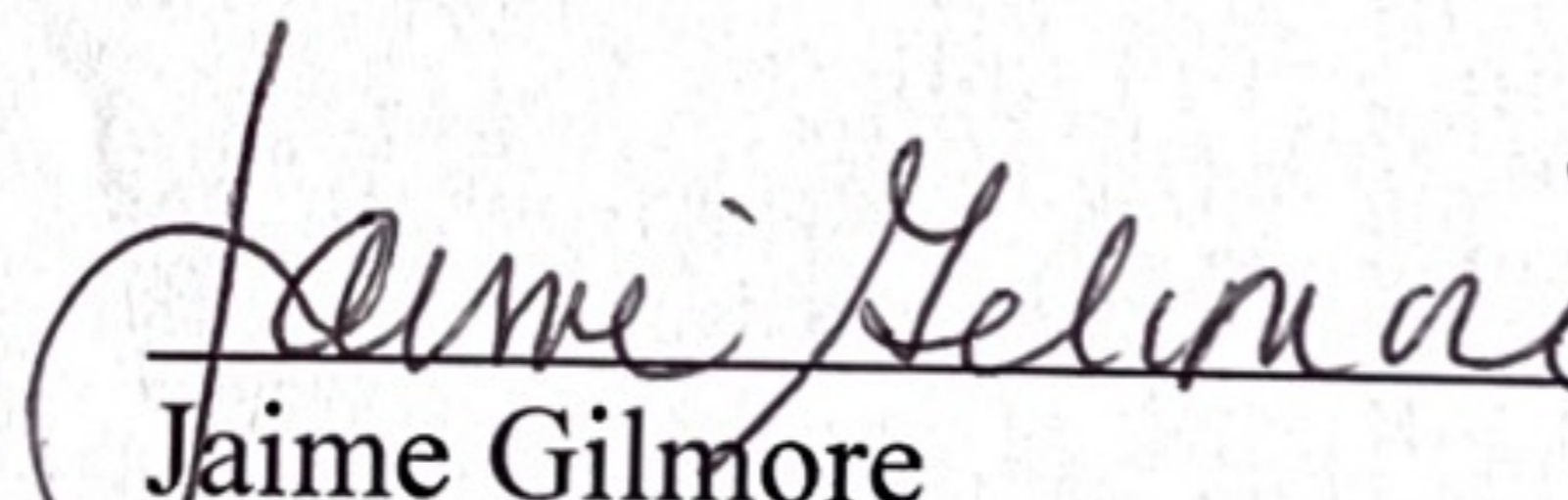
9. In light of the foregoing, I believe that EisnerAmper does not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest holders with respect to the matters for which the firm will be engaged.

10. Except as set forth herein, no promises have been received by EisnerAmper 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.

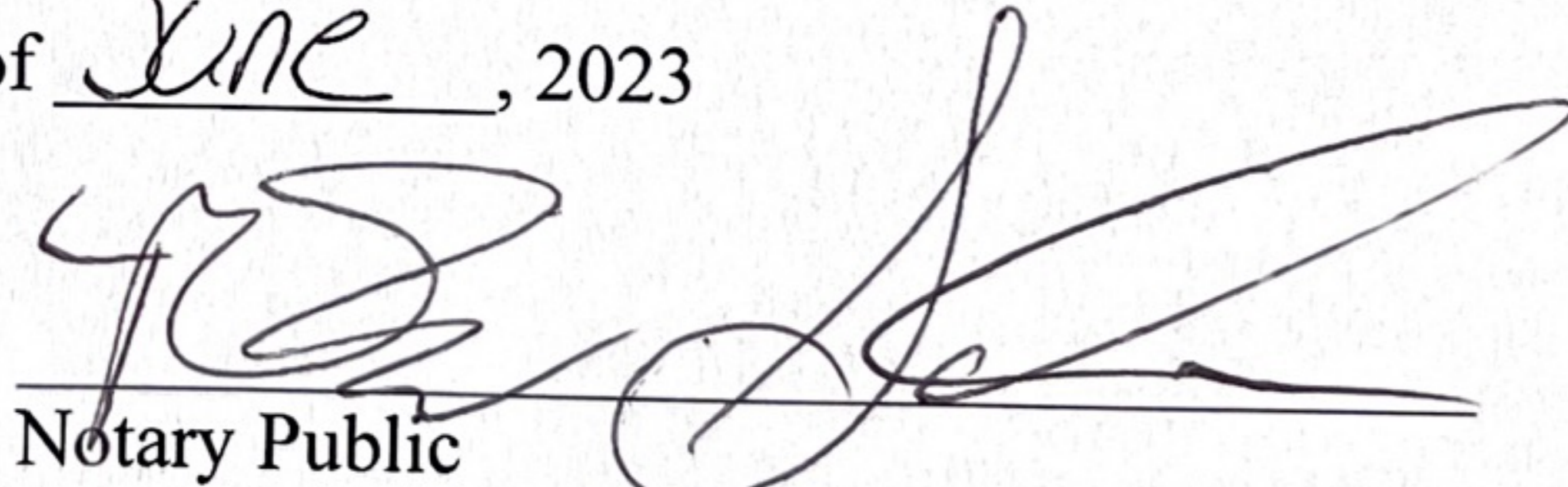
11. EisnerAmper further states that it has not shared, nor agreed to share any compensation received in connection with these chapter 11 cases with another party or person, other than as permitted by section 504(b) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 2016.

12. The foregoing constitutes the statement of EisnerAmper 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.


Jaime Gilmore
111 Wood Avenue South, Iselin, NJ 08830

Sworn to before me this 28 day of June, 2023


Notary Public

