

This order is SIGNED.



Dated: June 29, 2023

Kevin R. Anderson
KEVIN R. ANDERSON
U.S. Bankruptcy Judge

J. Thomas Beckett, USB #5587
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005

PARSONS BEHLE & LATIMER

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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>

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.



**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF ROCKY MOUNTAIN ADVISORY, LLC AS ACCOUNTING AND
FINANCIAL ADVISORS TO THE DEBTORS**

Upon the application (the “**Application**”)² filed by the above-captioned debtors (the “**Debtors**”) for entry of an order authorizing the Debtors to retain and employ Rocky Mountain Advisory, LLC (“**RMA**”) as accounting and financial advisors to the Debtors to provide the services described in the Application; and the Court, having reviewed the Application and having heard the statements of counsel in support of the relief requested in the Application at the hearing before the Court (the “**Hearing**”), and upon the Court’s consideration of the Declaration of John H. Curtis in Support of the Application (the “**Curtis Declaration**”), and upon the record of the proceedings before this Court, and the Court finding that it 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 Application and the Hearing were sufficient under the circumstances and that no further notice need be given for the interim relief sought herein; and the Court having found and determined that the relief sought in the Application is in the best interests of the Debtors, their estates and creditors, and all parties in interest; and it appearing that the professionals of RMA who will perform services on behalf of the Debtors in these Chapter 11 Cases are duly qualified to perform the requested services; and the Court finding, based on the advisements made in the Application and the Curtis Declaration that RMA does not represent any interest materially adverse to the Debtors or the Debtors’ estates with respect to the matters upon which it is to be engaged, that it is a “disinterested person,” as that term is defined in section 101(14) of the

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

Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, that its employment is necessary and in the best interests of the Debtors' estate, and sufficient cause appearing,

THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Application to employ RMA in these Chapter 11 Cases is APPROVED under section 327(a) of the Bankruptcy Code.

2. The terms of the Engagement Agreement, attached as Exhibit B to the Application, are approved in their entirety.

3. RMA shall apply for compensation and reimbursement of costs pursuant to sections 330 and 331 of the Bankruptcy Code for services rendered and costs incurred on behalf of the Debtor.

4. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

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

6. The entry of this Order is without prejudice to the Debtors or RMA to request additional or different relief if warranted.

[END OF DOCUMENT]

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DESIGNATION OF PARTIES TO RECEIVE NOTICE

Service of the foregoing **ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF ROCKY MOUNTAIN ADVISORY, LLC AS ACCOUNTING AND FINANCIAL ADVISORS TO THE DEBTORS** 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
- Darren B. Neilson dneilson@parsonsbehle.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:

Kurtzman Carson Consultants, LLC
222 N Pacific Coast Highway
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El Segundo, CA 90245

Rocky Mountain Advisory, LLC
15 W South Temple
Ste 500
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