

This order is SIGNED.

Dated: June 29, 2023

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



slo

Order prepared and submitted by:
J. Thomas Beckett, USB #5587
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
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Salt Lake City, Utah 84111
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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.

[END OF DOCUMENT]

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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
- Darren B. Neilson dneilson@parsonsbehle.com
- Ellen E. Ostrow eastrow@foley.com, lbailey@foley.com;ellen-ostrow-4512@ecf.pacerpro.com;tshuman@foley.com;docketflow@foley.com
- Brian M. Rothschild brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
- 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
3rd Floor
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

In re:
PolarityTE, Inc.
Debtor

Case No. 23-22358-KRA
Chapter 11

CERTIFICATE OF NOTICE

District/off: 1088-2
Date Rcvd: Jun 29, 2023

User: admin
Form ID: pdfor1

Page 1 of 2
Total Noticed: 3

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jul 01, 2023:

Recip ID	Recipient Name and Address
intp	+ Crowell & Moring LLP, Attn: Michael V. Blumenthal, 590 Madison Avenue, 20th Floor, New York, NY 10022-2544
op	+ Kurtzman Carson Consultants, LLC, 222 N Pacific Coast Highway, 3rd Floor, El Segundo, CA 90245-5614
fa	+ Rocky Mountain Advisory, LLC, 15 W South Temple, Ste 500, Salt Lake City, UT 84101-1500

TOTAL: 3

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 01, 2023

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on June 29, 2023 at the address(es) listed below:

Name	Email Address
Brian M. Rothschild	on behalf of Debtor PolarityTE MD Inc. brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
Brian M. Rothschild	on behalf of Debtor PolarityTE Inc. brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
Brian M. Rothschild	on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
Darren B. Neilson	on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) dneilson@parsonsbehle.com
Darren B. Neilson	on behalf of Debtor PolarityTE MD Inc. dneilson@parsonsbehle.com

District/off: 1088-2
Date Rcvd: Jun 29, 2023

User: admin
Form ID: pdfor1

Page 2 of 2
Total Noticed: 3

Darren B. Neilson

on behalf of Debtor PolarityTE Inc. dneilson@parsonsbehle.com

Ellen E. Ostrow

on behalf of Interested Party Grander Acquisition LLC eastrow@foley.com,
lbailey@foley.com;ellen-ostrow-4512@ecf.pacerpro.com;rgledhill@foley.com;skamaya@foley.com;docketflow@foley.com;tsch
uman@foley.com;docketflow@foley.com

Gary M. Freedman

on behalf of Interested Party Grander Acquisition LLC gary.freedman@nelsonmullins.com,
sarah.castillo@nelsonmullins.com;francis.santelices@nelsonmullins.com

J. Thomas Beckett

on behalf of Debtor PolarityTE MD Inc. tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com

J. Thomas Beckett

on behalf of Debtor PolarityTE Inc. tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com

J. Thomas Beckett

on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) tbeckett@parsonsbehle.com,
ecf@parsonsbehle.com;brothschild@parsonsbehle.com

Melinda Willden tr

on behalf of U.S. Trustee United States Trustee melinda.willden@usdoj.gov
Lindsey.Huston@usdoj.gov;James.Gee@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Armstrong@usdoj.gov;Brittany.Eich
orn@usdoj.gov

Rachel A. Sternlieb

on behalf of Interested Party Grander Acquisition LLC rachel.sternlieb@nelsonmullins.com

United States Trustee

USTPRegion19.SK.ECF@usdoj.gov

TOTAL: 14