

This order is SIGNED.

Dated: June 29, 2023

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

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



slo

PARSONS BEHLE & LATIMER

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 Salt Lake City, Utah 84111
 Telephone: 801.532.1234
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 TBeckett@parsonsbehle.com
 BRothschild@parsonsbehle.com
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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

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
- 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