

J. Thomas Beckett, USB #5587
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
PARSONS BEHLE & LATIMER
201 South Main Street, Suite 1800
Salt Lake City, Utah 84111
Telephone: 801.532.1234
Facsimile: 801.536.6111
TBeckett@parsonsbhle.com
BRothschild@parsonsbhle.com
DNeilson@parsonsbhle.com
ecf@parsonsbhle.com

Proposed Attorneys for the Debtors

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

<p>In re: PolarityTE, Inc., a Delaware corporation Debtor</p>	<p>Case No. 23-bk-22358-KRA Case No. 23-bk-22360-KRA Case No. 23-bk-22361-KRA</p>
<p>In re: PolarityTE, MD Inc., a Nevada corporation Debtor</p>	<p>Chapter 11 Judge Kevin R. Anderson</p>
<p>In re: PolarityTE, Inc., a Nevada corporation Debtor</p>	<p>THIS FILING RELATES TO ALL DEBTORS¹</p>

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, Todd McKinnon, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Partner at Tanner LLC (“Tanner”) which maintains offices at 3300 Triumph Blvd, Ste 410, Lehi, Utah 84043.

2. This Affidavit is submitted in connection with an Order of the United States Bankruptcy Court for the District of Utah dated June 23, 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. Tanner, through me, and members of the firm, have represented and/or advised the Debtors as Certified Public Accountants with respect to certain aspects of the Debtors’ business, including performing audits of the Debtors 401k benefit plan as required by the United States Department of Labor and the IRS, since May 25, 2022.

4. The Debtors have requested, and Tanner has agreed, to continue to provide services to the Debtors with respect to such matters. Additionally, the Debtors have requested, and Tanner proposes to render the following services to the Debtors during these chapter 11 cases:

Tanner has been requested to provide audits for the PolarityTE MD, Inc. Retirement Plan (the Plan) as of and for the year ended December 31, 2022 and as of and for the period from January 1, 2023 and through the date of the termination of the Plan, in connection with the Plan’s annual reporting obligation under the Employee Retirement Income Security Act of 1974 (ERISA).

5. Tanner’s current customary hourly rates, subject to change from time to time, typically range from \$125 to \$530 per hour. In the normal course of business, Tanner revises its

regular hourly rates in the fourth quarter of each year and requests that, effective January 1 of each year, the aforementioned rates be revised to the regular hourly rates which may be in effect at that time.

6. To the best of my knowledge, formed after due inquiry, neither I, Tanner, 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 Tanner 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.

7. Thus, I believe that Tanner'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 Tanner will be engaged, nor will such services impair Tanner'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 Tanner's clients, Tanner 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. Tanner 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 the past year, Tanner has not rendered any services that have not yet been billed or that have been billed but with respect to which payment has not yet been received. Tanner is currently not owed anything on account of such prepetition services.

10. In light of the foregoing, I believe that Tanner 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.

11. Except as set forth herein, no promises have been received by Tanner, 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.

12. Tanner 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.

13. The foregoing constitutes the statement of Tanner 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.



Todd McKinnon
3300 Triumph Blvd, Ste 410
Lehi, Utah 84043

Sworn to before me this 20 day of July, 2023



Britain Ross
Notary Public