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

**DEBTORS' APPLICATION FOR ORDER AUTHORIZING THE
DESIGNATION OF JOHN CURTIS OF ROCKY MOUNTAIN
ADVISORY, LLC AS CHIEF RESTRUCTURING OFFICER**

¹ The Debtors in these 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.



By this motion (the “**Motion**”), the above captioned debtors and debtors in possession PolarityTE, Inc., a Delaware corporation (“**PTE**”), PolarityTE MD, Inc., a Nevada corporation (“**PTE MD**”), and PolarityTE, Inc., a Nevada corporation (“**PTE NV**” and, together with PTE and PTE MD, the “**Debtors**” or each a “**Debtor**”), hereby file this application (the “**Application**”) for entry of an order, substantially in the form attached as Exhibit A hereto, authorizing the designation of John Curtis of Rocky Mountain Advisory, LLC, as chief restructuring officer in the Debtors’ chapter 11 cases.

This Application is supported by the Declaration of John H. Curtis in Support of the Application (the “**Curtis Declaration**”), attached as Exhibit C hereto, and incorporated herein by reference, and the entire record before the Court in these Chapter 11 Cases, the arguments of counsel, and other admissible evidence properly brought before the Court at or before the hearing on this Application.

I. JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the United States Code (the “**Bankruptcy Code**”) and rule 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

II. RELIEF REQUESTED

4. By this Application, the Debtors request entry an order, substantially in the form attached hereto as Exhibit A, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code authorizing the Debtors to designate John Curtis of Rocky Mountain Advisory, LLC, as chief restructuring officer (the “**CRO**”) in the Debtor’s chapter 11 case.

III. GENERAL BACKGROUND

5. PTE MD and PTE NV are each wholly owned subsidiaries of PTE, a publicly traded company and are collectively referred to herein as the “Debtors.”

6. The Debtors are a clinical stage biotechnology company with a promising product, SkinTE (“**SkinTE**”). SkinTE is a human cellular and tissue-based product derived and grown from a patient’s own skin to regenerate full-thickness skin with all of its layers (epidermis, dermis and hypodermis) and appendages (hair follicles and glands).

7. Previously the Debtors were selling SkinTE under the U.S. Food and Drug Administration’s (“FDA”) 361 HCT/P pathway governed by 21 C.F.R. 1271. SkinTE was earning revenue, which partially offset its operating expenses. However, based on FDA guidance, since May 2021, the Debtors have been conducting the first of two rigorous clinical trials under the FDA’s 351 Biologic pathway, from which they derive no revenue. These clinical trials are extremely expensive. On this pathway, the Debtors’ business will not be generating revenue again until obtaining FDA approval, which it anticipates in 2026.

8. The Debtors cannot suspend their current clinical trial regime without jeopardizing FDA approval. But the Debtors are unable to continue to fund the clinical trials and will shortly run out of cash.

9. Rather than abandon the clinical trials and their promising product, on June 6, 2023 (the “**Petition Date**”), each of the Debtors filed a petition for relief under chapter 11 of the Bankruptcy Code (the “**Chapter 11 Cases**”) in the United States Bankruptcy Court for the District of Utah (the “**Bankruptcy Court**”).

10. On June 7, 2023, the Debtors filed an application for the employment of Rocky Mountain Advisory, LLC as Accounting and Financial Advisors to the Debtors (Docket No. 11) (the “**RMA Application**”). In Support of the RMA Application, John Curtis provided a

declaration stating, among other things, that, to best of his knowledge, “RMA and I are ‘disinterested persons,’ as defined under 11 U.S.C § 101(14).” (See Docket No. 11-1 at ¶ 6.)

The RMA Application was approved by the Court on June 29, 2023 (Docket No. 72).

11. Through the Chapter 11 Cases, the Debtors sought and obtained the approval to sell substantially all of their assets to Grander Acquisition LLC (the “**Purchaser**”). On June 16, 2023, the Court entered an order approving, among other things, bid procedures for the sale of Debtors’ assets and the sale of Debtors’ assets free and clear of liens, encumbrances, and other interests, at a subsequent hearing (the “**Sale Order**”) (Docket No. 48).

12. On August 15, 2023, the sale of Debtors’ assets closed with Purchaser (Docket No. 113).

13. On August 18, 2023, Richard Hague was appointed to fill a board vacancy for the Debtor. On the same day, all other remaining board members, except for Mr. Hague, resigned from the board, leaving Mr. Hague as the sole remaining board member. A true and correct copy of the Unanimous Written Consent Resolution of the Board of Directors of Polarity TE, Inc. is attached hereto as Exhibit B.

14. Although the Debtors have completed the sale of substantially all of their assets, there is still much work to be done to finalize and close Debtors’ bankruptcy estate, including but not limited to the filing and confirmation of a liquidating plan of reorganization, continued support to Purchaser in the migration of the purchased assets, and continued reporting and management of the Debtors’ estate. The Debtors request that John Curtis be appointed as CRO of the Debtors to assist the Debtors in the wind down process. As discussed below, Mr. Curtis and RMA are disinterested third parties and have the knowledge and skills to assist the Debtors in the liquidation and closing of their bankruptcy estate.

IV. BACKGROUND SPECIFIC TO THE MOTION

A. Services to Be Provided

15. The Debtors seek authority under sections 327(a) and 328(a) of the Bankruptcy Code to employ John Curtis as CRO in connection with Debtors' Chapter 11 Cases, and to pay Mr. Curtis' customary hourly rates. **All compensation will be subject to prior approval of this Court under section 330 of the Bankruptcy Code.** Mr. Curtis will generally manage the Debtors' wind down and continued liquidation during the time period after the close of the sale of Debtors' assets and prior to the appointment of a liquidating trustee anticipated in the Debtors' chapter 11 plan of liquidation to be filed². The services to be provided shall include but are not limited to, continued liquidation of exempt assets of the Debtors, continued payroll of remaining employees, interfacing between the Purchaser and the Debtors for any outstanding migration issues, managing and closing of Debtors many insurance policies, and the management and closing of Debtors employee benefit programs (collectively, the "**Services**"). RMA, and Mr. Curtis will continue to act as the Debtors' accounting and financial advisors, including but not limited to: (a) preparing financial disclosures; (b) assist the Debtors with the preparation of monthly operating reports; (c) assist the Debtors with the preparations of a Liquidation Analysis; (d) assist in the development and negotiations of a plan of liquidation of the Debtors; (e) assist the Debtors in administration of the bankruptcy filings; and (f) preparation of tax returns and other tax work as needed.

16. The Debtors believe that John Curtis and RMA, a professional restructuring and financial advisory firm, possess the requisite knowledge and expertise to provide these services.

² The Debtors anticipate nominating Mr. Curtis as the liquidating trustee in the Debtors' chapter 11 plan of liquidation.

John Curtis and RMA have stated their desire and willingness to act in this capacity in this case and render the necessary professional services as CRO for the Debtors.

B. Terms of Engagement

17. RMA and Mr. Curtis have agreed to charge their standard hourly rates and estimates that the fees for the Services will be charged at its customary hourly rates plus reimbursement of any reimbursable expenses. The terms and conditions of RMA's employment, including Mr. Curtis' current hourly rate, are set forth in the Engagement Agreement (the "**Engagement Agreement**"), attached as Exhibit B to the RMA Application.

C. Disinterestedness of John Curtis and RMA Under Bankruptcy Rule 2014

18. To the best of the Debtors', Mr. Curtis', and RMA's knowledge, Mr. Curtis and RMA do not have any connection with, or any interest adverse to, the Debtors, their creditors, or any other party in interest, or their respective attorneys and accountants.

19. In addition, to the best of the Debtors', Mr. Curtis', and RMA's knowledge and information, Mr. Curtis and RMA has no connection to any employee of the Office of the United States Trustee for the District of Utah (the "**U.S. Trustee**") or the Office of the Clerk of the United States Bankruptcy Court for the District of Utah.

20. The Debtors submit that John Curtis and RMA are a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code.

D. Proposed Compensation of John Curtis and RMA

21. The Debtors request that all fees and related costs and expenses incurred by the Debtors on account of services rendered by John Curtis as CRO in the Chapter 11 cases be paid as administrative expenses of the estates pursuant to sections 328, 330(a), 331, 503(b), and 507(a)(1) of the Bankruptcy Code.

22. It is John Curtis' and RMA's practice to perform its duties in the most prudent and efficient manner possible, and to use the associates that are best suited to do so at the most reasonable cost. Mr. Curtis' current rate is \$345 per hour. The Debtors believe Mr. Curtis' rate is consistent with market rates for comparable services from comparable professionals.

23. The Debtors understand that RMA is customarily reimbursed for all expenses incurred in connection with work performed on behalf of a client in a given matter, including, without limitation, travel expenses, photocopying services, printing, delivery charges, filing fees, postage, and certain other customary expenses, and that RMA will apply for reimbursement of these expenses in this case also. RMA will maintain a record of actual and necessary costs and expenses incurred in connection with the services described above.

V. BASIS FOR RELIEF

A. Retention of RMA

24. The Debtors believe that Mr. Curtis and RMA possess extensive knowledge and expertise in the areas relevant to the Services, and that Mr. Curtis and RMA are well qualified to perform the Services in this chapter 11. Mr. Curtis and RMA provide a broad range of consulting and advisory services to its clients pertaining to, among other things, (a) general financial advice, (b) asset sales within the context of bankruptcy, and (c) DIP financing. Mr. Curtis and RMA also have extensive experience in advising financially distressed companies.

25. By this Application, the Debtors request authority to employ John Curtis under section 327(a) of the Bankruptcy Code to perform the Services, and such other bankruptcy- and non-bankruptcy-related services as may be incidental thereto and that are requested by the Debtors with respect to this case.

26. The Debtors respectfully submit that it is necessary and appropriate for it to employ and retain John Curtis under section 327(a) of the Bankruptcy Code to provide the Services.

27. John Curtis has stated his desire and willingness to act in this case and render the Services as requested by the Debtors.

VI. AUTHORITY AND REQUEST FOR RELIEF

Under section 328(a) of the Bankruptcy Code, a debtor may retain professionals on any reasonable terms and conditions. The Debtors submit that the terms set forth in the Engagement Agreement and the rates charged by RMA and Mr. Curtis to the Debtors and are reasonable terms and conditions. The Debtors need the Services provided by Mr. Curtis to successfully navigate Chapter 11 and to operate and continue Debtors' wind down and continued liquidation during the time period after the close of the sale of Debtors' assets and prior to the appointment of a liquidating trustee anticipated in the Debtors' chapter 11 plan of liquidation to be filed. Accordingly, it is reasonable, necessary, and appropriate for the Debtors to employ Mr. Curtis as CRO under the terms set forth in the Engagement Agreement and to render the Services discussed in this application. Mr. Curtis has stated his desire and willingness to act in these Chapter 11 Cases and render the Services to the Debtors. Thus, the Debtors seek approval as set forth in the Order to appoint Mr. Curtis as Debtors' CRO after proper notice and a hearing.

VII. CONCLUSION

WHEREFORE, for the reasons set forth herein, the Debtors respectfully request that the Court grant the Application and enter the Order attached as Exhibit A.

DATED September 5, 2023.

PARSONS BEHLE & LATIMER

/s/Darren Neilson

J. Thomas Beckett
Brian M. Rothschild
Darren Neilson

Attorneys for the Debtors

Exhibit A

Proposed Order

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

¹ The Debtors in these 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 DESIGNATION OF JOHN CURTIS
OF ROCKY MOUNTAIN ADVISORY, LLC AS CHIEF
RESTRUCTURING OFFICER**

Upon the application (the “**Application**”)² filed by the above-captioned debtors (the “**Debtors**”) for entry of an order authorizing the Debtors to appoint John Curtis of Rocky Mountain Advisory, LLC as Chief Restructuring Officer (“**CRO**”) 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 John Curtis is duly qualified to perform the requested services; and the Court finding, based on the advisements made in the Application and the Curtis Declaration that John Curtis and RMA do 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 Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, that its

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

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 John Curtis as CRO 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 RMA Application, continues to apply and remains in effect.

3. John Curtis 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, John Curtis, or RMA to request additional or different relief if warranted.

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[END OF DOCUMENT]

Exhibit B

Unanimous Written Consent Resolution of the Board of Directors of Polarity TE, Inc.

**UNANIMOUS WRITTEN CONSENT RESOLUTION OF
THE BOARD OF DIRECTORS
OF
POLARITYTE, INC.
(Delaware corporation)**

August 18, 2023

The undersigned, being all of the members of the Board of Directors (the “Board”) of PolarityTE, Inc., a Delaware corporation (the “Company”), pursuant to the provisions of the Company’s Amended and Restated Bylaws (the “Bylaws”) (including but not limited to, Article II, Section 7 of the Bylaws), state that on the date given above the undersigned unanimously consented to the taking of the following actions and to the adoption of the following resolutions by the Company:

WHEREAS, the Company entered into that certain Asset Purchase Agreement dated June 6, 2023 (the “Purchase Agreement”) by and among the Company, PolarityTE MD, Inc., a Nevada corporation (“PTE MD”), PolarityTE, Inc., a Nevada corporation (“PTE NV,” and together with the Company and PTD MC, collectively, the “Sellers”), and Grander Acquisition LLC, a Delaware limited liability company (the “Buyer”) whereby Sellers agreed to sell substantially all of their assets to Buyer (the “Sale”), conditioned upon the entry of an order approving the sale (the “Sale Order”) under section 363(f) of Title 11 of the United States Code (the “Bankruptcy Code”);

WHEREAS, the Board subsequently determined it to be in the best interest of the Company to seek relief under Chapter 11 of the Bankruptcy Code and has filed Case No. 23-bk-22358-KRA (the “Chapter 11 Case”) in the United States Bankruptcy Court for the District of Utah (the “Bankruptcy Court”);

WHEREAS, the Sale Order has been entered by the Bankruptcy Court and the transactions contemplated by the Purchase Agreement occurred on the closing of the Sale on August 15, 2023;

WHEREAS, previous to the date of these resolutions, Jeff Dyer resigned as a member of the Board;

WHEREAS, the Board desires to appoint Richard Hague to fill the Board vacancy;

WHEREAS, effective immediately after the appointment of Richard Hague, the Board desires to fix the number of directors at one and the current members of the Board (other than Richard Hague) desire to resign as members of the Board, and the sole remaining Board member will be Richard Hague; and

WHEREAS, in addition to the above items, the Board desires to delegate to Richard Hague all remaining activities required to wind down the operations of the Company and distribute its assets pursuant to a Plan of Liquidation under Chapter 11 of the Bankruptcy Code.

NOW, THEREFORE, BE IT RESOLVED that the Board hereby designates Richard Hague as a director to fill the Board vacancy, and effectively immediately after the acceptance by Richard Hague of his appointment to serve as a Board member hereunder, the Board hereby fixes the number of directors at one, and each of the undersigned members of the Board resigns as a member of the Board, such that after such resignations, Richard Hague remains the sole remaining director of the Company;

RESOLVED FURTHER, all remaining activities required to wind down the operations of the Company and to distribute its assets are hereby delegated to Richard Hague, the remaining officer and director in whom all corporate authority will be and hereby is vested;

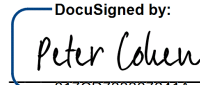
RESOLVED FURTHER, that all acts and actions taken by any of the undersigned on behalf of the Company prior to the date hereof with respect to the foregoing be, and hereby are, in all respects confirmed, approved, and ratified.

This Unanimous Written Consent Resolution may be executed and delivered by facsimile or by electronic mail in portable document format (.pdf) or similar means and delivery of the signature page by such method will be deemed to have the same effect as if the original signature had been delivered to the Company.

This Unanimous Written Consent Resolution shall be deemed to have been fully executed and delivered when the undersigned have executed at least one (1) counterpart, but not necessarily the same counterpart.

IN WITNESS WHEREOF, the undersigned have executed this Unanimous Written Consent Resolution as of the date first written above.

MEMBERS OF THE BOARD OF DIRECTORS:


DocuSigned by:

017CD73307641A...
Peter Cohen

Date: August 18, 2023

DocuSigned by:

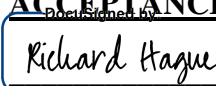
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David Seaburg

Date: August 17, 2023

DocuSigned by:

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Willie Bogan

Date: August 18, 2023

ACCEPTANCE OF APPOINTMENT BY:

DocuSigned by:

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Richard Hague

Date: August 17, 2023

Exhibit C

Declaration of John Curtis

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Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
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Proposed Attorneys for the Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
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<p>In re: PolarityTE, Inc., a Delaware corporation Debtor</p>	<p>Case No. 23-22358-KRA Case No. 23-22360-KRA Case No. 23-22361-KRA</p>
<p>In re: PolarityTE, MD Inc., a Nevada corporation Debtor</p>	<p>Chapter 11 Judge Kevin R. Aderson</p>
<p>In re: PolarityTE, Inc., a Nevada corporation Debtor</p>	<p>THIS DOCUMENT RELATES TO ALL DEBTORS⁵</p>

**DECLARATION OF JOHN H. CURTIS IN SUPPORT OF
DEBTORS' APPLICATION FOR ORDER AUTHORIZING THE
DESIGNATION OF JOHN CURTIS OF ROCKY MOUNTAIN
ADVISORY, LLC AS CHIEF RESTRUCTURING OFFICER**

⁵ The Debtors in these 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.

John H. Curtis, being duly sworn, deposes and says:

1. I am the Senior Managing Member of Rocky Mountain Advisory, LLC (“**RMA**”).

2. I am over the age of 18 and competent to testify as to the matters set forth herein.

The facts set forth herein are based upon my personal knowledge or upon my review of records and knowledge gained from other RMA personnel as applicable.

3. I submit this Declaration in support of the Application of the Debtors for an Order Authorizing the Designation of John Curtis as Chief Restructuring Officer (the “**Application**”), filed concurrently herewith, and to make certain disclosures required under Rule 2014 of the Federal Rules of Bankruptcy Procedure.

4. RMA maintains its principal offices at 215 South State, Suite 550, Salt Lake City, Utah 84111.

5. In connection with my responsibilities under Rule 2014 of the Federal Rules of Bankruptcy Procedure, I assert that I am not aware of any "connections" that I nor RMA have with the foregoing parties.

6. To the best of my knowledge, RMA and I are “disinterested persons,” as defined in 11 U.S.C. § 101(14), and neither RMA nor I (i) has any connection with the Debtors, their creditors, any other party in interest, their respective advisors (including Parsons Behle & Latimer, the United States Trustee, or any person employed in the office of the United States Trustee, or (ii) hold or represent any interest adverse to the Debtors or their estates.

7. I will continue to monitor RMA’s and my own connections with parties in interest and our disinterestedness. If and when any other connections or issues pertaining to disinterestedness come to my attention, I will promptly supplement this declaration as required by Bankruptcy Rule 2019.

8. RMA and I represent no interest adverse to the Debtors or their estates in the matters upon which the RMA is to be engaged.

9. RMA and I hereafter intend to apply to the Court for allowance of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the local rules and orders of this Court (the “**Local Rules**”), consistent with the Engagement Agreement previously approved by the Court and this Application, for all services performed for, and qualified reimbursable expenses incurred on behalf of, the Debtors by me or RMA.

10. No promises have been solicited or received by me, RMA, or any of RMA’s employees as to any payment or compensation in connection with these cases other than in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, and as described in the Engagement Agreement (as defined in the Application and referred to in the Engagement Agreement). RMA has no agreement with any other entity to share with such entity any compensation received by RMA.

I, John H. Curtis, hereby declare, under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct.

DATED September 5, 2023.

/s/ John H. Curtis

John H. Curtis