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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 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.



DISCLOSURE AFFIDAVIT OF ORDINARY COURSE PROFESSIONAL

I, Stanley Dirk VanderToolen, declare that the following is true to the best of my knowledge, information, and belief:

1. I am a duly authorized signatory of PricewaterhouseCoopers LLP (the “Firm”), located at 201 S. Main Street, Suite 900, Salt Lake City, UT 84111, which has been employed by the debtors and debtors in possession in the above-captioned cases (collectively, the “Debtors”) in the ordinary course of the Debtors’ business. The Debtors wish to retain the Firm to continue providing ordinary course tax consulting services during these chapter 11 cases, and the Firm has consented to provide such services. This Affidavit is submitted in connection with an Order of the United States Bankruptcy Court for the District of Utah, dated June 16, 2023 (the “Order”) authorizing the Debtors to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases.

2. The Firm may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to the chapter 11 cases for persons that are parties in interest in these chapter 11 cases. As part of its customary practice, the Firm is employed in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by Debtors, claimant or other parties in interest in these cases. The Firm does not perform services for any such person in connection with these chapter 11 cases, or have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates with respect to the matter on which the Firm is proposed to be employed. In addition, the Firm does not represent or hold any interest adverse to the Debtor or its estate with respect to the matters on which the Firm is to be employed.

3. The Debtors have requested that the Firm provide tax compliance services pursuant to an engagement letter as same may be amended or supplemented (the “Engagement”).

4. The Firm provided services to the Debtors prior to the commencement of these chapter 11 cases.

5. Neither I, nor any partner/principal of, or professional employed by, the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any non-affiliated or unrelated entity.

6. Neither I nor any partner/principal of, or professional employed by, the Firm who are expected to provide services to the Debtors during the chapter 11 cases holds or represents an interest adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

7. On July 1, 2023, the Firm effectuated a legal entity restructuring whereby its tax, business advisory, and consulting businesses are now conducted by entities affiliated with the Firm including PwC US Business Advisory LLP (“PwC US Business Advisory”), PwC US Consulting LLP (“PwC US Consulting”), and PwC US Tax LLP (“PwC US Tax” and, together with PwC LLP, PwC US Business Advisory, and PwC US Consulting, and their respective direct and indirect subsidiaries, the “PwC US Entities”). As a result of this restructuring, the Engagement will be performed by PwC US Tax, as a subcontractor to the Firm.

8. At any time during the period of its employment during the pendency of the chapter 11 cases, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained herein.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: September 22, 2023

A handwritten signature in black ink, appearing to read "Stanley Dirk VanderToolen", written over a horizontal line.

Stanley Dirk VanderToolen, Authorized Signatory
PRICEWATERHOUSECOOPERS LLP
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Salt Lake City, UT 84111