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*Special Counsel for the Debtors*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH**

<p>In re:  PolarityTE, Inc., a Delaware corporation  Debtor</p>	<p>Case No. 23-bk-22358-KRA</p>
<p>In re:  PolarityTE, MD Inc., a Nevada corporation  Debtor</p>	<p>Case No. 23-bk-22360-KRA  Case No. 23-bk-22361-KRA  Chapter 11</p>
<p>In re:  PolarityTE, Inc., a Nevada corporation  Debtor</p>	<p>The Honorable Kevin R. Anderson</p>

**FIRST INTERIM APPLICATION OF DORSEY & WHITNEY LLP, SPECIAL COUNSEL FOR THE DEBTORS, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES PURSUANT TO 11 U.S.C. §§ 330 AND 503 (JUNE 6, 2023 – OCTOBER 31, 2023)**

Dorsey & Whitney LLP (“Dorsey”), special counsel to the Debtors in the above captioned bankruptcy case, hereby submits this Application seeking the Court’s approval of compensation



and reimbursement of expenses (the “Fee Application”). This Fee Application is made pursuant to 11 U.S.C. §§ 330 and 503, Federal Rules of Bankruptcy Procedure 2002 and 2016, the applicable Local Rules of this Court, and the Fee Guidelines of the United States Trustee.

Through this Fee Application, Dorsey seeks an Order of the Court (i) allowing interim compensation totaling \$107,175.00 in fees and expenses of \$11,266.45 incurred during the period of June 6, 2023 through October 31, 2023 (the “Application Period”), for a total allowed administrative expense claim in the amount of \$118,441.45, or as supplemented on or before the hearing, and (ii) authorizing Dorsey to apply \$42,679.33 of the pre-petition retainer of \$50,000 received on May 25, 2023 to Dorsey’s fees for services provided to the Debtors prior to the Petition Date. Dorsey requests that the Court enter an Order authorizing the Debtor to pay Dorsey the allowed compensation and reimburse Dorsey for any unpaid expenses upon entry of an Order approving this Fee Application and in accordance with applicable law. In support hereof, Dorsey represents as follows:

### **JURISDICTION AND VENUE**

1. The Court has jurisdiction over this Fee Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

#### *General*

2. On June 6, 2023 (the “Petition Date”) the each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Utah (the “Court”).

3. No trustee, examiner, or official committee of unsecured creditors has been appointed in this case. The Debtor is operating its business as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

*Pre-Petition Retainer*

4. Prior to the Petition Date, Dorsey received from the Debtor a retainer in the amount of \$50,000.00 (the “Retainer”) for services provided by Dorsey to the Debtors pre-petition.

5. The total amount outstanding for pre-petition services provided by Dorsey to the Debtors is \$42,670.33.

*Dorsey Retention*

6. On the Petition Date, the Debtors filed the *Debtors’ Motion for Entry of an Order Authorizing Retention, Employment, and Compensation of Certain Professionals Used by the Debtors in the Ordinary Course of Business* [Docket No. 9] (the “Employment Application”), which included Dorsey.<sup>1</sup>

7. On August 7, 2023, Dorsey filed the *Declaration of David Marx in Support of Application to Employ Dorsey & Whitney LLP as Special Counsel to the Debtors* [Docket No. 109].

8. On August 18, 2023, the Court entered an Order approving the Debtor’s employment of Dorsey as Special Counsel to the Debtors as of the Petition Date [Docket No. 116] (the “Employment Order”).

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<sup>1</sup> Although the Debtors initially requested approval of the employment of Dorsey as ordinary course professionals, in response to the objection of the U.S. Trustee, Dorsey was retained as special counsel in accordance with section 327(e) of the Bankruptcy Code.

9. All services performed and expenses incurred for which compensation or reimbursement is sought in this Application Period were performed or incurred on behalf of the Debtors and not for any other person or entity.

10. Dorsey has not shared or agreed to share compensation or reimbursement awarded in this case with any other person except as among the partners and employees of the firm.

11. Dorsey has not made any agreements with the Debtors or other person or entity for compensation or reimbursement relating to this case which has not been disclosed to the Court.

12. This is the first Fee Application filed by Dorsey in these chapter 11 cases.

### **THE PRESENT APPLICATION**

#### *Billing Methodology*

13. In this Fee Application, Dorsey is requesting compensation for services provided and reimbursement of expenses incurred during the Application Period.

14. Dorsey's professionals bill their time on an hourly-rate basis, consistent with customary charges by comparably skilled practitioners in non-bankruptcy cases.

15. In rendering services and incurring expenses on behalf of the estate, Dorsey made reasonable efforts to use the most economical means available under the circumstances.

16. Given the education, experience, and expertise of the Dorsey professionals rendering services in this case, the rates charged are reasonable and similar to the rates that Dorsey charges to other clients for similar services.

17. The invoices attached hereto as **Exhibits A, B, and C** contain detailed and chronological lists of the services provided by Dorsey's professionals during the Application

Period. **Exhibits A, B, and C** also contain detailed listings of expenses for which Dorsey seeks reimbursement.

18. Dorsey has categorized the time spent performing services into different matters as reflected in **Exhibits A, B, and C**. The total amount billed by Dorsey’s professionals for each of the below matters is as follows:

<u>Matter Category</u>	<u>Amount</u>
Corporate Governance and Board Matters (Matter 6) Exhibit B	\$46,692.50
Employment and Fee Applications (Matter 7) Exhibit C	\$3,810.50
Asset Disposition (Matter 8) Exhibit D	\$56,672.00
<b>TOTAL</b>	<b>\$107,175.00</b>

19. A list of the names, billing rates, hours billed, and total amount billed for each of Dorsey’s professionals during the Application Period is set forth below:

<u>Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fees</u>
David Marx	Partner	\$640.00	33.3	\$21,312.00
Daniel Lyman	Associate	\$545.00	42.5	\$23,162.50
Daniel Lyman	Associate	\$595.00	1.4	\$833.00
Paul Justensen	Senior Attorney	\$555.00	71.3	\$39,571.50
Kathryn Shelton	Paralegal	\$350.00	1.9	\$665
J. Langdon	Partner	\$940.00	.1	\$94.00
Dale Williams	Associate	\$590.00	.8	\$472
Megan K. Baker	Senior Attorney	\$495.00	5.5	\$2,722.50
Karen Peterson	Associate	\$420.00	17	\$7,140
Beth Anne Finley	Paralegal	\$315.00	16.9	\$5,323.50
Beth Anne Finley	Paralegal	\$340.00	.3	\$102.00
Michael Voves	Partner	\$780.00	.9	\$702.00
Nick Beatty	Associate	\$535.00	8.6	\$4,601.00

<u>Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fees</u>
Samuel Flitton	Law Clerk	\$395.00	1.2	\$474.00
<b>TOTAL HOURS AND FEES BILLED:</b>			<b>201.7</b>	<b>\$107,175.00</b>

Summary of Services for Each Matter

20. Below is a summary of the services rendered by Dorsey for each matter during the Application Period, as well as the names, billing rates, hours billed and total amount billed for each of Dorsey’s professionals relating to each matter.

**A. Matter 6 – Corporate Governance and Board Matters**

From June 6, 2023 through October 31, 2023 Dorsey billed \$46,692.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit B**, the fees incurred for this matter during the Application Period were largely incurred providing the following services: preparation of required SEC filings and other disclosures related to the bankruptcy process and sale, and providing corporate governance advice.

**B. Matter 7 – Fee/Employment Applications**

From June 6, 2023 through October 31, 2023, Dorsey billed \$3,810.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit C**, the fees incurred for this matter during the Application Period were largely incurred providing the following services: preparing, revising, and filing the Declaration of David Marx in support of the application to employ Dorsey and related order.

**C. Matter 8 – Asset Disposition**

From June 6, 2023 through October 31, 2023, Dorsey billed \$56,672.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit D**, the fees

incurred for this matter during the Application Period were largely incurred providing the following services: negotiating, drafting, and revising of APA and closing documents and ancillary documents required for the sale of assets, as well as drafting and finalization of post-closing documents.

*Expense Reimbursement*

21. The total amount of expense reimbursement that Dorsey seeks for the Application Period is \$11,266.45. Dorsey maintains that all incurred expenses were actual and necessary, and that the rates Dorsey charged in this case are the same rates that Dorsey charges all its clients for similar services. As detailed in the invoices attached hereto as **Exhibits B, C, and D**, the actual and necessary expenses incurred during the Application Period were largely in the following categories: charges for obtaining, filing, and updating various corporate governance documents in connection with the bankruptcy case and the sale process.

22. The expenses incurred by Dorsey for which reimbursement is sought are consistent with all applicable rules and regulations, including 11 U.S.C. § 330.

*Application of the Pre-Petition Retainer*

23. Dorsey also requests that the Court authorize Dorsey to apply \$42,679.33 of the \$50,000 retainer received on May 25, 2023 to Dorsey's outstanding fees for pre-petition services rendered. The intent of the parties was that this retainer would be used and applied to pre-petition services prior to the Petition Date. However, due to an administrative error, the amount of the retainer was not applied to the outstanding pre-petition fees prior to the filing of the bankruptcy petitions. As a result, and out of an abundance of caution, Dorsey is seeking authorization of the Court to apply the retainer to the outstanding prepetition fees.

**REQUEST FOR ALLOWANCE AND AUTHORIZATION TO BE PAID**

24. By this Fee Application, Dorsey requests that the Court enter an Order allowing Dorsey interim compensation totaling \$107,175.00 in fees, and reimbursement of expenses totaling \$11,266.45, for the Application Period pursuant to 11 U.S.C. §§ 330 and 503(b).

**CONCLUSION**

WHEREFORE, Dorsey respectfully requests an Order from the Court providing that:

25. Interim compensation, and reimbursement of expenses be awarded to Dorsey in the total amount of \$118,441.45, which includes \$107,175.00 for professional services rendered, and \$11,266.45 in expense reimbursement for the Application Period (the “Dorsey Administrative Claim”);

26. Dorsey be authorized to apply \$42,670.33 of the Retainer to the pre-petition fees and expenses;

27. The Dorsey Administrative Claim be allowed as an administrative expense pursuant to 11 U.S.C. § 503(b)(2) and afforded priority under 11 U.S.C. § 507(a); and

28. The Debtors be ordered and authorized, pursuant to 11 U.S.C. §§ 330 and 331, to pay the full amount of the Dorsey Administrative Claim, as set forth herein.

DATED this 14<sup>th</sup> day of November, 2023.

**DORSEY & WHITNEY LLP**

*/s/ Megan K. Baker*

Megan K. Baker

*Special Counsel to the Debtors*



**CERTIFICATE OF SERVICE, BY NOTICE OF ELECTRONIC FILING**

I hereby certify that on the 14th day of November, I electronically filed the **FIRST INTERIM APPLICATION OF DORSEY & WHITNEY LLP, SPECIAL COUNSEL FOR THE DEBTORS, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES PURSUANT TO 11 U.S.C. §§ 330 AND 503 (JUNE 6, 2023 – OCTOBER 31, 2023)** with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF users and will be served through the CM/ECF system.

- **James W. Anderson** jwa@clydesnow.com, gmortensen@clydesnow.com
- **Megan K Baker** baker.megan@dorsey.com
- **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
- **Elaine A. Monson** emonson@rqn.com, docket@rqn.com;jsears@rqn.com
- **Darren B. Neilson** dneilson@parsonsbehle.com
- **Ellen E. Ostrow** eostrow@foley.com, ellen-ostrow-4512@ecf.pacerpro.com;rgledhill@foley.com;docketflow@foley.com;acardenas@foley.com
- **Brian M. Rothschild** brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
- **Rachel A. Sternlieb** rachel.sternlieb@nelsonmullins.com
- **Landon S. Troester** ltroester@clydesnow.com, banderson@clydesnow.com
- **United States Trustee** USTPRegion19.SK.ECF@usdoj.gov
- **Russell S. Walker** russellw@pearsonbutler.com, sasha@pearsonbutler.com
- **Melinda Willden tr** melinda.willden@usdoj.gov, James.Gee@usdoj.gov;Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

/s/ Karen Bingham

# EXHIBIT A



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

July 21, 2023  
Invoice Number 3895199

Client-Matter No.: 517028-00006  
Corporate Governance and Board Matters

**For Legal Services Rendered Through June 30, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$5,566.50
<b>Total Due This Invoice</b>	<b>\$5,566.50</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

**ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY**



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

July 21, 2023  
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**Client-Matter No.: 517028-00006**  
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**For Legal Services Rendered Through June 30, 2023**

06/06/23	D. Lyman	3.80	2,071.00	Coordinate filing procedures for Form 8-K describing asset sale and bankruptcy process
06/07/23	D. Lyman	1.40	763.00	Prepare draft of Form 8-K relating to Nasdaq delisting notification and coordinate filing of the same
06/07/23	D. Lyman	1.00	545.00	Prepare draft of registration withdrawal
06/08/23	D. Lyman	1.10	599.50	Update draft of registration withdrawal and coordinate filing of the same
06/08/23	D. Marx	0.70	448.00	Participate in board call to discuss status of transaction
06/13/23	D. Marx	0.40	256.00	Participate in update call
06/21/23	D. Lyman	0.80	436.00	Review disclosure requirements and practices relating to FINRA notice regarding ticker symbol
06/21/23	D. Marx	0.30	192.00	Review disclosure requirements and related

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3895199

July 21, 2023  
Page 2

issues relating to new trading symbol

06/27/23 D. Marx 0.40 256.00 Attend board meeting

**Total Hours 9.90**

<b>Total For Legal Fees</b>		<b>\$5,566.50</b>
<b>Total This Invoice</b>		<b>\$5,566.50</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

August 23, 2023  
Invoice Number 3904580

Client-Matter No.: 517028-00006  
Corporate Governance and Board Matters

**For Legal Services Rendered Through July 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$7,635.50
<b>Total Due This Invoice</b>	<b>\$7,635.50</b>

\* Please refer to last page for any unpaid invoices and a current statement of account.

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Minneapolis, MN 55402

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Attn: Mark E. Lehman  
1960 S. 4250 West  
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August 23, 2023  
Invoice Number 3904580

**Client-Matter No.: 517028-00006**  
**Corporate Governance and Board Matters**

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**For Legal Services Rendered Through July 31, 2023**

07/05/23	D. Marx	0.30	192.00	Review Form 8-K requirements relating to delisting
07/06/23	D. Williams	0.80	472.00	Draft Form 8-K disclosing Nasdaq delisting
07/06/23	D. Marx	1.10	704.00	Review and revise Form 8-K
07/10/23	D. Lyman	0.80	436.00	Review FINRA notification requirements relating to asset sale and bankruptcy proceedings
07/11/23	D. Lyman	0.60	327.00	Review FINRA notification requirements relating to sale and bankruptcy process
07/11/23	D. Marx	0.20	128.00	Attend board meeting to discuss transaction
07/18/23	D. Marx	0.90	576.00	Participate in board call to discuss open items
07/20/23	D. Marx	0.70	448.00	Attend meeting to discuss bankruptcy status
07/25/23	D. Marx	0.50	320.00	Participate in call to discuss status of

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00006  
 Invoice Number: 3904580

August 23, 2023  
 Page 2

				bankruptcy proceedings
07/27/23	D. Lyman	0.60	327.00	Review sale order with respect to SEC disclosure requirements
07/27/23	D. Marx	0.80	512.00	Participate in calls to discuss status of bankruptcy proceedings
07/28/23	D. Lyman	1.10	599.50	Review and update draft of Form 8-K disclosing sale order and related matters
07/28/23	K. Peterson	1.00	420.00	Research example Form 8-K language relating to director resignation and sale order
07/28/23	K. Peterson	1.80	756.00	Draft Form 8-K regarding resignation of director and sales order
07/31/23	D. Lyman	1.20	654.00	Review and update draft of Form 8-K disclosing sale order and related matters (0.7) and coordinate filing of the same (0.5)
07/31/23	D. Marx	0.60	384.00	Review and revise Form 8-K
07/31/23	D. Marx	0.20	128.00	Discuss change of control payouts with P. Cohen
07/31/23	K. Peterson	0.60	252.00	Draft Form 8-K regarding resignation of director and sales order
	<b>Total Hours</b>	<b>13.80</b>		

<b>Total For Legal Fees</b>	<b>\$7,635.50</b>
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<b>Total This Invoice</b>	<b>\$7,635.50</b>
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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3904580

August 23, 2023  
Page 3

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895199	\$5,566.50	\$0.00	\$5,566.50
<b>Prior Balance Due</b>				<b>\$5,566.50</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908333

Client-Matter No.: 517028-00006  
Corporate Governance and Board Matters

**For Legal Services Rendered Through August 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$24,336.50
Total For Current Disbursement and Service Charges	\$200.00
<b>Total Due This Invoice</b>	<b>\$24,536.50</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908333

**Client-Matter No.: 517028-00006**  
**Corporate Governance and Board Matters**

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**For Legal Services Rendered Through August 31, 2023**

08/01/23	D. Marx	0.20	128.00	Discuss with S. Marsden communications from M. Brauser to personnel of Polarity (.1); review same with J. Langdon (.1)
08/01/23	D. Marx	0.40	256.00	Participate in call with P. Cohen
08/02/23	D. Marx	0.60	384.00	Participate in call to discuss change in control payments (.4); prepare for same (.2)
08/03/23	D. Marx	0.50	320.00	Participate in call to discuss bankruptcy issues
08/07/23	D. Lyman	0.60	327.00	Review 8-K disclosure requirements relating to asset sale in bankruptcy
08/07/23	K. Peterson	1.80	756.00	Research example Form 8-K filings related to asset sale closings
08/07/23	K. Peterson	0.20	84.00	Email correspondence with internal team regarding Form 8-K filing research
08/08/23	D. Lyman	1.40	763.00	Review SEC requirements regarding pro forma financial statements relating to asset

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00006  
 Invoice Number: 3908333

September 11, 2023  
 Page 2

				sale in bankruptcy (0.9); review Form 8-K relating to asset sale (0.5)
08/08/23	D. Marx	0.70	448.00	Attend board meeting to discuss open issues
08/08/23	K. Peterson	0.50	210.00	Research securities law regarding pro forma requirements in Form 8-K filings related to asset sale closings
08/08/23	K. Peterson	2.40	1,008.00	Draft Form 8-K filing for asset sale closing
08/09/23	D. Lyman	0.60	327.00	Review and update draft of Form 8-K relating to transaction closing
08/09/23	D. Lyman	0.60	327.00	Review FINRA requirements relating to name change
08/09/23	K. Peterson	0.40	168.00	Research example Form 8-K filings related to asset sale closings
08/10/23	D. Lyman	1.10	599.50	Review drafts of board consents and related documents relating to name change
08/10/23	D. Lyman	1.20	654.00	Prepare draft of Form 15 filing and coordinate filing procedures
08/10/23	D. Lyman	0.60	327.00	Review and respond to questions relating to name and ticker symbol change processes
08/10/23	D. Marx	1.20	768.00	Review issues relating to filing of Form 15 and deregistration
08/10/23	K. Peterson	4.50	1,890.00	Draft board consents, bylaws amendments and Form 8-K filing related to change of name and ticker symbol
08/11/23	D. Lyman	2.50	1,362.50	Review and update documentation relating to name change (1.6); coordinate name change process with transfer agent and

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3908333

September 11, 2023  
Page 3

FINRA (0.9)

08/11/23	D. Lyman	0.70	381.50	Review and update draft and coordinate filing of Form 15
08/11/23	K. Shelton	0.30	105.00	Email correspondence with D. Lyman; facilitate order of Delaware certified copies; review and forward same
08/11/23	K. Peterson	1.50	630.00	Finalize board consents, bylaws amendments and draft Form 8-K filing related to change of name and ticker symbol
08/14/23	D. Lyman	1.40	763.00	Review and update draft of Form 12b-25 and coordinate filing of the same
08/14/23	D. Lyman	0.90	490.50	Review and update draft of Form 8-K relating to transaction and coordinate filing procedures
08/14/23	K. Peterson	1.80	756.00	Draft Form 8-K filing related to change of name and ticker symbol
08/14/23	K. Peterson	0.30	126.00	Email correspondence with internal team regarding board consents, bylaws amendments and Form 8-K filing related to change of name and ticker symbol
08/15/23	D. Lyman	0.60	327.00	Prepare summary of information requirements for quotation on OTC Markets
08/15/23	D. Lyman	1.70	926.50	Review and update drafts and coordinate filing procedures for Form 8-K and Form 12b-25 filings
08/15/23	D. Marx	0.20	128.00	Review and revise Form 8-K announcing close of asset sale
08/15/23	D. Marx	0.40	256.00	Discuss corporate governance matters

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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



PolarityTE, Inc.  
 Client-Matter No.: 517028-00006  
 Invoice Number: 3908333

September 11, 2023  
 Page 4

				including board resignation with M. Lehman (.2) and then R. Hague (.2)
08/16/23	D. Lyman	2.40	1,308.00	Review and update documentation and coordinate FINRA and transfer agent procedures relating to name change
08/16/23	D. Lyman	1.00	545.00	Prepare and coordinate filing procedures for Form 8-K relating to name change and changes in officers and directors
08/16/23	D. Marx	0.30	192.00	Prepare for and discuss corporate governance issues with D. Neilson
08/16/23	K. Peterson	0.20	84.00	Review email correspondence with client regarding name change process
08/17/23	D. Lyman	2.50	1,362.50	Coordinate name change procedures and related documentation with FINRA and transfer agent
08/17/23	D. Lyman	0.90	490.50	Review and update draft of Form 8-K relating to name change and officer and director changes
08/17/23	D. Marx	0.50	320.00	Review and revise resolutions and other name change documents
08/18/23	D. Lyman	3.50	1,907.50	Coordinate name change procedures and related documentation (2.3); review and update draft of Form 8-K relating to name change and coordinate filing procedures (1.1)
08/18/23	D. Marx	0.10	64.00	Finalize charter documents to change names
08/18/23	D. Marx	0.50	320.00	Review and revise name change documents

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3908333

September 11, 2023  
Page 5

08/21/23	D. Lyman	2.10	1,144.50	Coordinate name change procedures with CUSIP and FINRA
08/21/23	D. Lyman	0.40	218.00	Review and update draft of press release relating to asset sale and name change
08/21/23	D. Marx	0.60	384.00	Review and revise press release of new Polarity and issues relating to same
<b>Total Hours</b>		<b>46.80</b>		

**Total For Legal Fees \$24,336.50**

**Disbursements and Service Charges**

FactSet Research Systems, Inc. - Professional Service - 200.00  
Updating CUSIP number to reflect name change 08/21/23

**Total for Disbursements and Service Charges \$200.00**

**Total This Invoice \$24,536.50**

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3908333

September 11, 2023  
Page 6

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895199	\$5,566.50	\$0.00	\$5,566.50
08/23/23	3904580	\$7,635.50	\$0.00	\$7,635.50
<b>Prior Balance Due</b>				<b>\$13,202.00</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

October 12, 2023  
Invoice Number 3916968

Client-Matter No.: 517028-00006  
Corporate Governance and Board Matters

---

**For Legal Services Rendered Through September 30, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$3,246.00
<b>Total Due This Invoice</b>	<b>\$3,246.00</b>

\* Please refer to last page for any unpaid invoices and a current statement of account.

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

October 12, 2023  
Invoice Number 3916968

**Client-Matter No.: 517028-00006**  
**Corporate Governance and Board Matters**

---

**For Legal Services Rendered Through September 30, 2023**

09/05/23	D. Marx	0.50	320.00	Review and respond to 401(k) questions of R. Hague
09/06/23	D. Marx	0.20	128.00	Discuss sale of stock with former director
09/08/23	D. Marx	0.30	192.00	Participate in call to discuss SEC filings
09/11/23	D. Lyman	0.60	327.00	Review SEC reporting requirements and related considerations in connection with bankruptcy
09/11/23	D. Marx	0.40	256.00	Prepare for and participate in call to discuss SEC filings
09/14/23	D. Marx	0.20	128.00	Discuss sale of stock with former director
09/15/23	D. Marx	1.00	640.00	Review transition issues from R. Hague (.5); review purchase agreement as part of such review (.6)
09/18/23	D. Marx	1.10	704.00	Review issues relating to transition (.7); participate in call to discuss same (.4)

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3916968

October 12, 2023  
Page 2

09/25/23	D. Marx	0.20	128.00	Review questions relating to retirement plans
09/26/23	P. Justensen	0.20	111.00	Call regarding 401(k) matters and email to client regarding the same
09/26/23	M. Voves	0.40	312.00	Conference with D. Marx and P. Justensen regarding 401(k) matters (.2); review email correspondence regarding same (.2)

**Total Hours 5.10**

**Total For Legal Fees \$3,246.00**

**Total This Invoice \$3,246.00**

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PolarityTE, Inc.  
Client-Matter No.: 517028-00006  
Invoice Number: 3916968

October 12, 2023  
Page 3

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895199	\$5,566.50	\$0.00	\$5,566.50
08/23/23	3904580	\$7,635.50	\$0.00	\$7,635.50
09/11/23	3908333	\$24,536.50	\$0.00	\$24,536.50
<b>Prior Balance Due</b>				<b>\$37,738.50</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

November 14, 2023  
Invoice Number 3925962

Client-Matter No.: 517028-00006  
Corporate Governance and Board Matters

---

**For Legal Services Rendered Through October 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$5,908.00
Total For Current Disbursement and Service Charges	\$500.00
<b>Total Due This Invoice</b>	<b>\$6,408.00</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

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Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

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U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

November 14, 2023  
Invoice Number 3925962

**Client-Matter No.: 517028-00006**  
**Corporate Governance and Board Matters**

---

**For Legal Services Rendered Through October 31, 2023**

10/03/23	N. Beatty	1.50	802.50	Work on registration statements that need to be terminated
10/06/23	D. Lyman	0.70	416.50	Review outstanding registration statements that require deregistration
10/06/23	N. Beatty	1.60	856.00	Work on terminations of registration statements
10/09/23	D. Lyman	0.70	416.50	Review draft of post-effective amendment
10/09/23	N. Beatty	3.60	1,926.00	Draft amendments to registration statements for termination
10/16/23	N. Beatty	0.70	374.50	Continue work on terminating registration statements
10/20/23	N. Beatty	0.90	481.50	Continue work on termination of registration statements
10/20/23	S. Flitton	0.10	39.50	Conference on strategy for registration termination filing

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00006  
 Invoice Number: 3925962

November 14, 2023  
 Page 2

10/23/23	S. Flitton	0.10	39.50	Review registrations termination statements
10/24/23	N. Beatty	0.10	53.50	Continue work on termination of registration statements
10/24/23	S. Flitton	1.00	395.00	Review registrations termination statements
10/30/23	N. Beatty	0.20	107.00	Continue work on terminations of registration statements
<b>Total Hours</b>		<b>11.20</b>		

<b>Total For Legal Fees</b>	<b>\$5,908.00</b>
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**Disbursements and Service Charges**

Corporate Payment Systems - Filing Fee - FINRA - Application to change Polarity ticker symbol and name 08/17/23	500.00
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<b>Total for Disbursements and Service Charges</b>	<b>\$500.00</b>
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<b>Total This Invoice</b>	<b>\$6,408.00</b>
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# **EXHIBIT B**





SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

August 23, 2023  
Invoice Number 3904581

Client-Matter No.: 517028-00007  
Employment and Fee Applications

**For Legal Services Rendered Through July 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$1,531.00
<b>Total Due This Invoice</b>	<b>\$1,531.00</b>

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P.O. Box 1680  
Minneapolis, MN 55480-1680

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U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 09100022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

August 23, 2023  
Invoice Number 3904581

**Client-Matter No.: 517028-00007**  
**Employment and Fee Applications**

---

**For Legal Services Rendered Through July 31, 2023**

07/18/23	D. Marx	0.40	256.00	Coordinate setting up fee application
07/19/23	M. Baker	0.50	247.50	Zoom call with D. Marx and K. Bingham to discuss employment application
07/19/23	D. Marx	0.50	320.00	Review and revise pro formas
07/20/23	D. Marx	0.10	64.00	Review invoices
07/28/23	M. Baker	1.30	643.50	Draft firm-wide e-mail regarding equity ownership of debtors (.5); draft declaration in support of application to employ (.8)

**Total Hours                    2.80**

**Total For Legal Fees                    \$1,531.00**

**Total This Invoice                    \$1,531.00**

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908334

Client-Matter No.: 517028-00007  
Employment and Fee Applications

---

**For Legal Services Rendered Through August 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$2,279.50
<b>Total Due This Invoice</b>	<b>\$2,279.50</b>

\* Please refer to last page for any unpaid invoices and a current statement of account.

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908334

**Client-Matter No.: 517028-00007**  
**Employment and Fee Applications**

---

**For Legal Services Rendered Through August 31, 2023**

08/02/23	M. Baker	2.20	1,089.00	Draft declaration in support of application to employ
08/02/23	D. Marx	0.40	256.00	Review and revise fee application
08/03/23	M. Baker	0.50	247.50	Draft declaration in support of application to employ
08/03/23	D. Marx	0.10	64.00	Review fee application
08/07/23	M. Baker	0.40	198.00	Finalize and file declaration in support of application to employ Dorsey & Whitney as special counsel
08/07/23	D. Marx	0.20	128.00	Review and revise fee application
08/08/23	M. Baker	0.30	148.50	Correspondence with B. Rothschild regarding application to employ and order for same
08/17/23	M. Baker	0.30	148.50	Review and revise proposed order granting employment of Dorsey as special counsel

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PolarityTE, Inc.  
Client-Matter No.: 517028-00007  
Invoice Number: 3908334

September 11, 2023  
Page 2

**Total Hours**                      **4.40**

	<b>Total For Legal Fees</b>	<b>\$2,279.50</b>
	<b>Total This Invoice</b>	<b>\$2,279.50</b>

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PolarityTE, Inc.  
Client-Matter No.: 517028-00007  
Invoice Number: 3908334

September 11, 2023  
Page 3

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
08/23/23	3904581	\$1,531.00	\$0.00	\$1,531.00
<b>Prior Balance Due</b>				<b>\$1,531.00</b>

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# EXHIBIT C



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

July 21, 2023  
Invoice Number 3895200

Client-Matter No.: 517028-00008  
Asset Disposition

---

**For Legal Services Rendered Through June 30, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$9,755.50
<b>Total Due This Invoice</b>	<b>\$9,755.50</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

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Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

July 21, 2023  
Invoice Number 3895200

**Client-Matter No.: 517028-00008**  
**Asset Disposition**

---

**For Legal Services Rendered Through June 30, 2023**

06/06/23	D. Lyman	0.60	327.00	Compile final version of asset purchase agreement
06/06/23	D. Lyman	1.00	545.00	Review and update draft of disclosure schedules for asset purchase agreement
06/06/23	D. Marx	0.70	448.00	Review Form 8-K filing relating to bankruptcy filing (.5); coordinate finalization of same (.2)
06/07/23	P. Justensen	0.80	444.00	Continue review and analysis of issues relating to transaction
06/07/23	D. Marx	0.90	576.00	Review Nasdaq delisting letter and rules relating to same (.3); review and revise Form 8-K reporting delisting (.6)
06/08/23	P. Justensen	0.60	333.00	Coordinate review of escrow agreement; (.3); analysis of issues relating to the same (.3)
06/09/23	P. Justensen	0.10	55.50	Review escrow agreement

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3895200

July 21, 2023  
 Page 2

06/12/23	P. Justensen	0.10	55.50	Review issues relating to escrow agreement
06/13/23	P. Justensen	0.20	111.00	Continue to review post-closing items (.1); finalize escrow agreement (.1)
06/15/23	P. Justensen	1.20	666.00	Review issues relating to cure costs (.4); call with M. Lehman regarding the same (.6); emails regarding the same (.2)
06/16/23	P. Justensen	0.30	166.50	Draft post-closing documents
06/19/23	P. Justensen	0.10	55.50	Review issues relating to escrow agreement
06/20/23	P. Justensen	1.30	721.50	Draft post-closing documents
06/20/23	D. Marx	0.20	128.00	Discuss closing issues with M. Lehman
06/21/23	P. Justensen	1.70	943.50	Draft escrow agreement (.5); draft closing ancillary documents (1.2)
06/22/23	P. Justensen	1.20	666.00	Finalize escrow agreement (.5); review and revise closing documents (.5); follow up with buyer on know your customer information for escrow agent (.2)
06/22/23	D. Marx	0.20	128.00	Review open items relating to asset sale
06/23/23	P. Justensen	0.30	166.50	Follow up on escrow agreement and issues relating to the same
06/26/23	P. Justensen	0.10	55.50	Review status of escrow agreement and coordinate with buyer to finalize the same
06/27/23	P. Justensen	0.60	333.00	Draft closing documents
06/27/23	D. Marx	0.40	256.00	Review escrow agreement
06/28/23	P. Justensen	0.10	55.50	Review issues relating to escrow agreement and follow up with buyer

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3895200

July 21, 2023  
 Page 3

06/28/23	D. Marx	0.60	384.00	Communicate with Polarity regarding provisional patent and resolve questions relating to same
06/28/23	D. Marx	0.30	192.00	Communicate with Nelson Mullins about provision patent; work resolve issues relating to same
06/29/23	D. Lyman	1.20	654.00	Compile word versions of exhibits and schedules to asset purchase agreement
06/29/23	P. Justensen	1.30	721.50	Call regarding closing process (.5); Review and draft closing documents (.8)
06/29/23	D. Marx	0.80	512.00	Participate in calls with M. Lehman and P. Cohen regarding open items to close
06/30/23	P. Justensen	0.10	55.50	Draft closing documents
	<b>Total Hours</b>	<b>17.00</b>		

<b>Total For Legal Fees</b>	<b>\$9,755.50</b>
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<b>Total This Invoice</b>	<b>\$9,755.50</b>
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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

August 23, 2023  
Invoice Number 3904582

Client-Matter No.: 517028-00008  
Asset Disposition

**For Legal Services Rendered Through July 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$17,533.50
<b>Total Due This Invoice</b>	<b>\$17,533.50</b>

\* Please refer to last page for any unpaid invoices and a current statement of account.

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 09100022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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**ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY**



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

August 23, 2023  
Invoice Number 3904582

**Client-Matter No.: 517028-00008**  
**Asset Disposition**

---

**For Legal Services Rendered Through July 31, 2023**

07/03/23	P. Justensen	1.30	721.50	Draft closing documents
07/03/23	D. Marx	0.10	64.00	Review disclosure schedule potential changes
07/05/23	P. Justensen	0.70	388.50	Draft closing documents
07/05/23	D. Marx	0.40	256.00	Engage in email communication and phone calls to update parties on status of escrow agreement and closing items
07/06/23	P. Justensen	2.70	1,498.50	Draft amendment to purchase agreement (1); draft officer's and secretary certificates (.5); review revisions to contracts schedule (.3); call regarding closing checklist (.7); review and analysis of closing issues (.2)
07/06/23	D. Marx	0.60	384.00	Participate in call to discuss closing items
07/06/23	D. Marx	0.70	448.00	Attend meeting to discuss status of transaction

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3904582

August 23, 2023  
Page 2

07/07/23	P. Justensen	4.90	2,719.50	Draft amendments to certificates and articles of incorporation to change names (3); Draft board resolutions regarding change of name (1.5); review law relating to change of name (.4)
07/07/23	D. Marx	0.50	320.00	Review closing certificates
07/10/23	P. Justensen	2.90	1,609.50	Continue to finalize and draft closing documents (2.5); analysis of issues relating to closing (.4)
07/10/23	D. Marx	0.40	256.00	Revise closing documents
07/11/23	P. Justensen	3.70	2,053.50	Continue to draft closing documents (3); follow up with client regarding outstanding closing items (.3); multiple emails to opposing counsel regarding various transaction items (.4)
07/11/23	D. Marx	0.90	576.00	Review and revise closing documents
07/12/23	P. Justensen	0.50	277.50	Follow up with buyer's counsel regarding various closing issues
07/13/23	D. Marx	0.30	192.00	Discuss open issues with P. Cohen (.2); follow-up with J. Patterson regarding call (.1)
07/17/23	P. Justensen	1.20	666.00	Continue to finalize ancillary documents
07/17/23	D. Marx	0.30	192.00	Work on issues relating to N. Swanson being able to consult with M. Brauser
07/18/23	P. Justensen	0.50	277.50	Continue to draft ancillary closing documents
07/18/23	D. Marx	0.30	192.00	Coordinate finalization of escrow documents

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3904582

August 23, 2023  
 Page 3

07/18/23	K. Shelton	0.20	70.00	Telephone conference with P. Justensen; review email and calendar obtaining good standings
07/19/23	P. Justensen	1.00	555.00	Call with buyer counsel (.7); follow up regarding various closing items (.3)
07/19/23	D. Marx	0.60	384.00	Coordinate finalization of escrow documents among different parties
07/19/23	D. Marx	0.80	512.00	Participate in call to discuss open issues
07/20/23	P. Justensen	1.40	777.00	Call regarding transaction with bankruptcy counsel and client (.7); draft amendment to purchase agreement (.7)
07/21/23	P. Justensen	0.60	333.00	Finalize closing documents
07/21/23	K. Shelton	0.10	35.00	Email correspondence with P. Justensen regarding good standings
07/24/23	D. Marx	0.40	256.00	Coordinate signing of amendment to purchase agreement (.2); coordinate signing of escrow agreement and opening of escrow account (.2)
07/25/23	D. Marx	0.60	384.00	Review and revise amendment to asset purchase agreement
07/26/23	D. Marx	0.30	192.00	Coordinate finalization of asset purchase agreement amendment
07/31/23	P. Justensen	1.70	943.50	Draft and revise ancillary documents (.7); communications with purchaser's counsel regarding various closing items (.5); analysis of issues relating to transaction (.5)
<b>Total Hours</b>		<b>30.60</b>		

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3904582

August 23, 2023  
Page 4

<b>Total For Legal Fees</b>	<b>\$17,533.50</b>
<b>Total This Invoice</b>	<b>\$17,533.50</b>

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3904582

August 23, 2023  
Page 5

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895200	\$9,755.50	\$0.00	\$9,755.50
<b>Prior Balance Due</b>				<b>\$9,755.50</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908335

Client-Matter No.: 517028-00008  
Asset Disposition

**For Legal Services Rendered Through August 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$28,054.00
Total For Current Disbursement and Service Charges	\$5,243.45
<b>Total Due This Invoice</b>	<b>\$33,297.45</b>

\* Please refer to last page for any unpaid invoices and a current statement of account.

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800 Nicollet Mall  
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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

September 11, 2023  
Invoice Number 3908335

**Client-Matter No.: 517028-00008**

**Asset Disposition**

---

**For Legal Services Rendered Through August 31, 2023**

08/01/23	P. Justensen	1.20	666.00	Review changes to ancillary documents by purchaser and analysis of issues relating to the same
08/01/23	J. Langdon	0.10	94.00	Memoranda from and to D. Marx regarding communication from former in-house counsel
08/02/23	P. Justensen	0.30	166.50	Continue to finalize ancillary documents
08/03/23	P. Justensen	1.50	832.50	Call with outside counsel regarding closing matters (.8); finalize ancillary documents (.7)
08/03/23	D. Marx	0.30	192.00	Review issues relating to assuming contracts
08/07/23	D. Marx	0.10	64.00	Review issues relating to stoppage of trials
08/08/23	P. Justensen	5.00	2,775.00	Draft and revise closing documents (4); call with client regarding closing issues (.5); correspondence with purchaser's counsel regarding lease assignment (.5)

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3908335

September 11, 2023  
Page 2

08/08/23	D. Marx	0.40	256.00	Review purchase price allocation, lease assignment and other closing issues
08/08/23	K. Shelton	0.70	245.00	Email correspondence with P. Justensen (.1); obtain Delaware and Nevada good standings for PolarityTE entities (.6)
08/09/23	P. Justensen	5.70	3,163.50	Continue to finalize closing documents (4.5); Draft amendment to certificate (.7); correspondence with buyer regarding closing matters (.5)
08/09/23	D. Marx	0.20	128.00	Review and revise Form 8-K relating to sale
08/09/23	D. Marx	0.70	448.00	Work on name change issues
08/10/23	P. Justensen	3.70	2,053.50	Continue to draft closing documents
08/10/23	D. Marx	0.40	256.00	Review and revise Form 8-K relating to asset sale closing
08/10/23	K. Shelton	0.60	210.00	Research regarding company update for name change with SEC, related timing, etc. (.3); telephone conferences regarding same (.3)
08/10/23	B. Finley	0.90	283.50	Send various documents to J. Patterson and R. Hague for signature via DocuSign (.6); submit certificates of amendment to Delaware and Nevada for preclearance filing (.3)
08/11/23	P. Justensen	2.80	1,554.00	Continue to finalize closing documents and signature pages
08/11/23	D. Marx	0.30	192.00	Review and revise documents relating to name change and ticker symbol change

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3908335

September 11, 2023  
 Page 3

08/11/23	B. Finley	0.90	283.50	Save executed documents; review items needed for amendments in foreign jurisdictions to update names
08/14/23	P. Justensen	4.80	2,664.00	Finalize closing documents (4); communications to opposing counsel regarding numerous closing documents (.8)
08/14/23	D. Marx	0.30	192.00	Finalize documents for closing
08/14/23	B. Finley	2.50	787.50	Work on amendments to foreign qualifications updating name for PolarityTE, Inc. and PolarityTE MD, Inc.
08/15/23	P. Justensen	3.80	2,109.00	Draft amendment documents to change name
08/15/23	D. Marx	0.20	128.00	Participate in closing call
08/15/23	B. Finley	1.00	315.00	Obtain plain copy of charter documents for PolarityTE, Inc. and PolarityTE MD, Inc. from New York (.1); work on updates to amendments for same (.7); review and organize executed documents (.1); correspondence with CSC regarding Nevada preclearance filings (.1)
08/16/23	P. Justensen	1.50	832.50	Continue to finalize drafts of name change amendments and related filings
08/16/23	B. Finley	1.00	315.00	Work on amendments to foreign qualifications updating name for PolarityTE, Inc. and PolarityTE MD, Inc. (.9); correspondence with CSC regarding Nevada preclearance filings (.1)
08/17/23	P. Justensen	2.60	1,443.00	Draft name change documents
08/17/23	B. Finley	0.30	94.50	Send foreign qualification amendments to R.

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3908335

September 11, 2023  
 Page 4

Date	Attorney	Hours	Amount	Description
				Hague for signature through DocuSign; save executed forms
08/18/23	P. Justensen	2.90	1,609.50	Continue to finalize post-closing name change documents
08/18/23	B. Finley	1.20	378.00	Coordinate expedited filing of amendments in Nevada for PolarityTE, Inc. and PolarityTE MD, Inc. and Delaware for PolarityTE, Inc. (.9); email foreign qualification amendments for California, Louisiana and Ohio to R. Hague for signature (.3)
08/21/23	P. Justensen	0.30	166.50	Finalize closing set
08/21/23	B. Finley	1.00	315.00	Coordinate filing of foreign qualification amendments in for RegenETP, Inc. in Georgia, New York, New Jersey, Florida, Tennessee and West Virginia and RegenEPT MD, Inc. in New York and New Jersey
08/22/23	B. Finley	1.20	378.00	Coordinate filing of foreign qualification amendments in for RegenETP, Inc. in California, Ohio and Louisiana and RegenEPT MD, Inc. in California and Georgia
08/23/23	D. Marx	0.20	128.00	Discuss data transition issues with R. Hague
08/23/23	B. Finley	0.30	94.50	Review and save filed documents for various foreign amendments
08/24/23	P. Justensen	0.40	222.00	Coordinate with B. Finley to put together a closing set of transaction documents
08/24/23	B. Finley	2.50	787.50	Preparation of closing binder index and closing binder

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PolarityTE, Inc.  
 Client-Matter No.: 517028-00008  
 Invoice Number: 3908335

September 11, 2023  
 Page 5

08/29/23	P. Justensen	0.30	166.50	Finalize closing set
08/31/23	P. Justensen	0.50	277.50	Finalize closing set
08/31/23	B. Finley	2.50	787.50	Review status of foreign amendment filings (.5); work on closing binder index and documents (2.0)
<b>Total Hours</b>		<b>57.10</b>		

<b>Total For Legal Fees</b>	<b>\$28,054.00</b>
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**Disbursements and Service Charges**

CT Corporation - Professional Service - Certificate of Good Standing in Delaware for PolarityTE, Inc. 08/09/23	153.20
CT Corporation - Professional Service - Certified copy of Restated Certificate of Inc. & All Amend/Mrgr in Delaware for PolarityTE, Inc. 08/11/23	453.20
CSC - Professional Service - Filing of Amendment to Certificate of Incorporation in Nevada for PolarityTE, Inc. 08/18/23	1,365.40
CSC - Professional Service - Filing Amendment to Certificate of Incorporation for PolarityTE, Inc. and Certificate of Good Standing in Delaware 08/18/23	1,778.20
CSC - Professional Service - Filing of Amendment to Certificate of Incorporation in Nevada for PolarityTE MD, Inc. 08/18/23	1,365.40
CSC - Professional Service - Certificate of Good Standing in Nevada for RegenEPT MD 08/22/23	128.05

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3908335

September 11, 2023  
Page 6

<b>Total for Disbursements and Service Charges</b>	<b>\$5,243.45</b>
<b>Total This Invoice</b>	<b>\$33,297.45</b>

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3908335

September 11, 2023  
Page 7

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895200	\$9,755.50	\$0.00	\$9,755.50
08/23/23	3904582	\$17,533.50	\$0.00	\$17,533.50
<b>Prior Balance Due</b>				<b>\$27,289.00</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

October 12, 2023  
Invoice Number 3916969

Client-Matter No.: 517028-00008  
Asset Disposition

**For Legal Services Rendered Through September 30, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$1,227.00
Total For Current Disbursement and Service Charges	\$2,582.00
<b>Total Due This Invoice</b>	<b>\$3,809.00</b>

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Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

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Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

October 12, 2023  
Invoice Number 3916969

**Client-Matter No.: 517028-00008**

**Asset Disposition**

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**For Legal Services Rendered Through September 30, 2023**

09/01/23	B. Finley	0.70	220.50	Review status of foreign amendment filings; work on closing binder index and documents
09/05/23	M. Voves	0.50	390.00	Conference with D. Marx regarding 401(k) termination (.3); review email correspondence regarding same (.2)
09/06/23	B. Finley	0.20	63.00	Review status of foreign amendment filings (.1); work on closing binder index and documents (.1)
09/07/23	B. Finley	0.20	63.00	Review status of foreign amendment filings (.1); work on closing binder index and documents (.1)
09/15/23	P. Justensen	0.60	333.00	Review and respond to questions regarding sold assets
09/18/23	B. Finley	0.30	94.50	Review status of foreign amendment filings (.1); work on closing binder index and documents (.2)

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
Invoice Number: 3916969

October 12, 2023  
Page 3

**Statement of Account**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Amount</b>	<b>Payments</b>	<b>Balance Due</b>
07/21/23	3895200	\$9,755.50	\$0.00	\$9,755.50
08/23/23	3904582	\$17,533.50	\$0.00	\$17,533.50
09/11/23	3908335	\$33,297.45	\$0.00	\$33,297.45
<b>Prior Balance Due</b>				<b>\$60,586.45</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

PolarityTE, Inc.  
Attn: Mark E. Lehman  
1960 S. 4250 West  
Salt Lake City, UT 84104

November 14, 2023  
Invoice Number 3925963

Client-Matter No.: 517028-00008  
Asset Disposition

**For Legal Services Rendered Through October 31, 2023**

**INVOICE TOTAL**

Total For Current Legal Fees	\$102.00
Total For Current Disbursement and Service Charges	\$2,741.00
<b>Total Due This Invoice</b>	<b>\$2,843.00</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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**Asset Disposition**

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**For Legal Services Rendered Through October 31, 2023**

10/25/23	B. Finley	0.30	102.00	Review and save file foreign amendment for RegenETP, Inc. received from Louisiana; work on updates to closing book index and closing book
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<b>Total Hours</b>		<b>0.30</b>		
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<b>Total For Legal Fees</b>	<b>\$102.00</b>
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**Disbursements and Service Charges**

Corporate Payment Systems - Filing Fee - Utah Division of Corporations - Amendment for PolarityTE Inc. 08/31/23	112.00
Corporate Payment Systems - Filing Fee - Georgia Secretary of State - Name change amendment for RegenEPT, Inc. 08/21/23	120.00
Corporate Payment Systems - Court Fees - SliverFlume - Fees regarding good standing for PolarityTE MD, Inc. 08/08/23	51.25

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PolarityTE, Inc.  
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November 14, 2023  
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Corporate Payment Systems - Filing Fee - Utah Division of Corporations - Amendment for PolarityTE MD, Inc. 08/31/23	112.00
Corporate Payment Systems - Filing Fee - Frank LaRose Ohio Secretary of State - Name change amendment for RegenEPT, Inc. 08/22/23	150.00
Corporate Payment Systems - Copies of Legal Documents - New York Department of State - Plain copy of application for authority of PolarityTE MD, Inc. 08/15/23	5.00
Corporate Payment Systems - Copies of Legal Documents - New York Department of State - Plain copy of application for authority of PolarityTE MD, Inc. 08/15/23	5.00
Corporate Payment Systems - Copies of Legal Documents - Nevada Secretary of State - Certified copy of filed amendment for RegenETP MD, Inc. and RegenETP NV, Inc. 08/29/23	69.70
Corporate Payment Systems - Court Fees - SliverFlume - Fees regarding good standing for PolarityTE MD, Inc. 08/08/23	51.25
Corporate Payment Systems - Filing Fee - New Jersey Division of Revenue - 2023 Annual report for PolarityTE MD, Inc. 09/01/23	78.00
Corporate Payment Systems - Filing Fee - Georgia Secretary of State - Name change amendment for RegenEPT, Inc. 08/22/23	120.00
CSC - Professional Service - Certificate of Good Standing for RegenETP MD, Inc. from Nevada 09/03/23	50.00
CSC - Professional Service - Filing amendment in California for RegenETP MD, Inc. 09/20/23	235.40
CSC - Professional Service - Certificate of Good Standing for RegenETP, Inc. in Delaware 10/02/23	69.00
CSC - Professional Service - Amended Authority filing in Florida 10/13/23	225.40
CSC - Professional Service - Amended Authority in Tennessee 10/13/23	210.40

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PolarityTE, Inc.  
Client-Matter No.: 517028-00008  
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November 14, 2023  
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CSC - Professional Service - Amendment in California for RegenETP, Inc. 10/13/23	235.40
CSC - Professional Service - Amended Authority filing in New Jersey 10/13/23	280.40
CSC - Professional Service - Amendment in West Virginia for RegenETP, Inc. 10/13/23	240.40
CSC - Professional Service - Fee for filing amendment to foreign qualification for RegenETP, Inc. in Louisiana 10/25/23	320.40

**Total for Disbursements and Service Charges** **\$2,741.00**

**Total This Invoice** **\$2,843.00**

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