

SUMMARY COVER SHEET OF FEE APPLICATION

Name of applicant	Parsons Behle & Latimer
Name of client	PolarityTE, Inc.; PolarityTE MD, Inc.; and PolarityTE, Inc. (Debtors)
Time period covered by this application	November 1, 2023 to October 31, 2024
Total compensation sought this period	\$41,583.50
Total expenses sought this period	\$1,694.64
Petition date	June 6, 2023
Employment Application date	June 6, 2023
Date of order approving employment	June 29, 2023
Total compensation approved by interim order to date	\$123,491.50
Total expenses approved by interim order to date	\$5,498.70
Total compensation and expenses paid to date (per Compensation Procedures Order) (including any applied retainer)	\$128,990.20
Blended rate in this application for all timekeepers	\$460.17
Compensation and reimbursement sought in this application already paid pursuant to a monthly compensation order but not yet allowed	0
Number of professionals included in this application	4
If applicable, number of professionals in this application not included in staffing plan approved by client	N/A
If applicable, difference between fees budgeted and compensation sought for this period	N/A
Number of professionals billing fewer than 15 hours to the case during this period	2

Case Name: In re PolarityTE, Inc., et al.
 Case Number: 23-22358-KRA (lead case)
 Applicant's Name: Parsons Behle & Latimer
 Date of Application: November 22, 2024
 Interim or Final: Second Interim



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Attorneys for the Debtors

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

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

**SECOND INTERIM APPLICATION OF PARSONS BEHLE &
LATIMER, COUNSEL TO DEBTORS, FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

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 Application, Parsons Behle & Latimer (“**Parsons Behle**” or the “**Firm**”), counsel to 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**”), under sections 328, 330 and 331 of title of the United States Code (the “**Bankruptcy Code**”), Rules 2002(c)(2) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the Guidelines for Applications for Compensation and Reimbursement of Expenses promulgated by the Office of the United States Trustee (the “**U.S. Trustee Guidelines**”), hereby files its Second Interim Fee Application (this “**Application**”) seeking entry of an order, substantially in the form attached as Exhibit A hereto, allowing and awarding on an interim basis compensation for services rendered to the Debtors (i) for fees earned in the amount of \$41,583.50 and (ii) for reimbursement for actual and necessary expenses for expenses incurred in the amount of \$1,694.64, for a total allowed administrative priority expense claim in the amount of \$43,278.14 for the period of time between November 1, 2023 through October 31, 2024 (the “**Compensation Period**”). In support of the Application, the Debtors and Parsons Behle respectfully state as follows:

JURISDICTION

1. The Court has jurisdiction over this Application under 28 U.S.C. §§ 157 and 1334. Venue of this proceeding and this Application is proper in this district under 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 328(a), 330, and 331 of the Bankruptcy Code. This Application is a core proceeding under 28 U.S.C. 157.
2. The Debtors commenced these chapter 11 cases (the “Chapter 11 Cases”) by each filing a voluntary petition for relief under chapter 11 of the Bankruptcy Code on June 6, 2023

(the “**Petition Date**”). By final Order dated June 29, 2023, the Court approved joint administration of the Debtors’ Chapter 11 Cases. No possessory trustee or examiner has been appointed in the Chapter 11 Cases. The Debtors continue to manage their assets as debtors and debtors in possession under sections 1107 and 1108 of the Bankruptcy Code. On July 31, 2023, the Court entered the Order approving the sale of substantially all of the Debtors’ operating assets. (ECF 107). The Debtors’ remaining assets consist of the cash proceeds of the sale and estate causes of action. The Debtors were able to close the sale quickly and without the need to obtain any post-petition financing, thus saving the estate any attendant administration expenses.

3. The Bankruptcy Court approved the Debtors’ retention of Parsons Behle as its counsel on a final basis on June 29, 2023. (ECF 76.) The Debtors selected Parsons Behle because of its capabilities, and, in particular, its experience in restructuring, bankruptcy, and civil litigation.

4. The Debtors filed an Amended Chapter 11 Plan on August 15, 2024 (ECF 152) (the “**Amended Plan**”) along with a Disclosure Statement (ECF 154) that was approved by the Court by Order on November 4, 2024 (ECF 166). A hearing on confirmation of the Amended Plan is scheduled for December 19, 2024 (ECF 169).

PRIOR APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT

5. Parsons Behle previously filed an interim application for compensation and reimbursement of expenses on November 13, 2023 (ECF 125) (the “**First Application**”). The First Application sought compensation for services and reimbursement of expenses rendered and incurred by Parsons Behle between the Petition Date and October 31, 2023. The First Application sought an award of fees in the amount of \$123,491.50 and reimbursement of expenses in the amount of \$5,498.70.

6. The Court granted Parsons Behle’s First Application on December 7, 2023 (ECF 138). Pursuant to the Court’s Order, Parsons Behle was awarded an allowed administrative priority expense claim in the amount of \$128,990.20 on an interim basis (the “**First Award**”).

PARSONS BEHLE’S PRESENT APPLICATION: FEES

7. Parsons Behle provides herewith detail describing the tasks performed, and the time required to perform those tasks at Exhibit B. The time entry detail categorizes all time entries in accordance with the U.S. Trustee’s Guidelines by task code.

SUMMARY BY TIMEKEEPER

8. The following Parsons Behle professionals have performed services on behalf of the Debtors during the Compensation Period:

NAME (INITIALS)	TITLE/PRACTICE	RATE(S)	HOURS	FEES
J. Thomas Beckett	Shareholder/Bankruptcy	\$750	12	\$9,000
Darren B. Neilson	Shareholder/Bankruptcy	\$420	25.6	\$10,711.50
Brian M. Rothschild	Shareholder/Bankruptcy	\$490	38.8	\$19,012.00
Alexander S. Chang	Associate/Bankruptcy	\$325	8.8	\$2,860.00
		Total	85.2	\$41,583.50

SUMMARY BY TASK CODE¹

Parsons Behle categorized its professionals’ time based on the issue or task on which the professional spent time was expended, as explained in more detail below. These categories, sorted by the fees charged for each category, appear as follows:

Task Code	ISSUE/HEARING	TOTAL HOURS	TOTAL FEES	BLENDED HOURLY RATE	% (FEES)
1	Asset Analysis and Recovery	--	--	--	--
2	Asset Disposition	1.6	\$784.00	\$490	1.8%
3	Assumption and Rejection of Executory Contracts	--	--	--	--
4	Avoidance Action Analysis	--	--	--	--
5	Budgeting (Case)	--	--	--	--
6	Business Operations	0.3	\$126.00	\$420	0.3%

¹ Parsons Behle uses the task code conventions recommended by the U.S. Trustee Guidelines but did not perform services in all task code categories during the Compensation Period. Categories in which no services were performed during the Compensation Period are marked with “--”.

Task Code	ISSUE/HEARING	TOTAL HOURS	TOTAL FEES	BLENDED HOURLY RATE	% (FEES)
7	Case Administration	1	\$325.00	\$324	0.7%
8	Claims Administration and Objections	9.9	\$3,701.00	\$373.84	8.9%
9	Corporate Governance and Board Matters	--	--	--	--
10	Employee Benefits and Pensions	--	--	--	--
11	Employment and Fee Applications	14.7	\$7,038.00	\$478.78	16.9%
12	Employment and Fee Application Objections	--	--	--	--
13	Financing and Cash Collateral	--	--	--	--
14	Litigation	--	--	--	--
15	Meetings and Communications with Creditors	0.2	\$91.00	\$455.00	0.2%
16	Non-Working Travel	--	--	--	--
17	Plan and Disclosure Statement	56.3	\$28,930.50	\$513.86	69.6%
18	Real Estate	--	--	--	--
19	Relief from Stay and Adequate Protection	--	--	--	--
20	Reporting	1.2	\$588.00	\$490.00	1.4%
21	Tax	--	--	--	--
22	Valuation	--	--	--	--
	Totals	85.2	\$41,583.50	\$488.10	100.0%

PARSONS BEHLE'S PRESENT APPLICATION: EXPENSES

During the Compensation Period, Parsons Behle incurred actual and necessary expenses in the total amount of \$1,694.64 in connection with its professional services rendered to the Debtor. A detailed report showing each expense is attached as Exhibit C hereto. Such expenses include actual and necessary expenses incurred for items including Court filing fees, photocopies, postage, Westlaw research, and other actual and necessary expenses.

OPINIONS, CERTIFICATIONS, AND DISCLOSURES

All services performed and expenses incurred for which compensation or reimbursement is requested were actually performed or incurred, and they were performed or incurred for and on behalf of the Debtors and not for the benefit of any other person or entity.

In the opinion of the undersigned, all such services actually benefited the Debtors' estate.

In the opinion of the undersigned, Parsons Behle's fees earned and expenses incurred in the Compensation Period are fair and reasonable in light of the services rendered and the price for similar services in this market.

Parsons Behle has not shared or agreed to share compensation or reimbursement awarded in this case with any other person except as among the members and employees of the Firm.

Parsons Behle has not made any agreements with the Debtors or others for compensation or reimbursement that have not been disclosed to the Court.

To the best knowledge of the undersigned, all quarterly fees have been paid by the Debtors to the U.S. Trustee and all monthly operating reports have been filed for the Compensation Period.

Attorneys at Parsons Behle have, when warranted, inquired of all attorneys employed by Parsons Behle with respect to those matters initially disclosed to the Court in the Application and in court proceedings pursuant to Rule of Bankruptcy Procedure 2014 and have determined, after reviewing the results of that inquiry, that no further disclosure is warranted at this time.

NOTICE

The Debtors provided notice of this Motion to (a) the Office of the United States Trustee for the District of Utah; (b) all creditors and notice parties on the Debtors' mailing matrixes; and (c) all ECF notice parties and parties who have appeared and requested notice in this Chapter 11 Case. In light of the nature of the relief requested in this Motion, the Debtors respectfully submit that no further notice is necessary. Parsons Behle submits that this notice satisfies the requirements of Bankruptcy Rule 2002.

No prior application for the relief sought in this Motion has been made to this Court or any other court in connection with these Chapter 11 Cases.

WHEREFORE, Parsons Behle prays:

1. That the Court enter an order, substantially in the form attached hereto as Exhibit A hereto, granting the relief requested in the Application;
2. That the Court grant Parsons Behle's request for (i) for fees earned in the amount of \$41,583.50 and (ii) for reimbursement for actual and necessary expenses for expenses incurred in the amount of \$1,694.64, for a total allowed administrative priority expense claim in the amount of \$43,278.14;
3. That such amounts be allowed as priority administrative expenses of the estates on a final basis pursuant to 11 U.S.C. § 503(b)(2) and 507(a)(1);
4. That the Debtors be authorized and directed under 11 U.S.C. §§ 330 and 331 to immediately pay the entire allowed amount from the Debtors' estate; and
5. For such other and further relief as is just and reasonable in the circumstances.

Dated this 22nd day of November, 2024.

/s/ Darren Neilson

Darren Neilson

PARSONS BEHLE & LATIMER

Attorneys for Debtors

DECLARATION

I, Darren Neilson, of and for Parsons Behle & Latimer, do hereby declare under penalty of perjury that the statements contained herein are true and correct to the best of my knowledge, information and belief.

Dated this 22nd day of November, 2024.

/s/ Darren Neilson

Darren Neilson
PARSONS BEHLE & LATIMER

Exhibit A

Proposed Order

**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. Anderson</p>
<p>In re: PolarityTE, Inc., a Nevada corporation Debtor</p>	<p style="text-align: center;">THIS DOCUMENT RELATES TO ALL DEBTORS³</p>

**ORDER GRANTING SECOND INTERIM APPLICATION OF
PARSONS BEHLE & LATIMER, COUNSEL TO DEBTORS, FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

By this Application (“**Parsons Behle**”), counsel to 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**

³ 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.

NV” and, together with PTE and PTE MD, the “**Debtors**” or each a “**Debtor**”), having filed its Second Interim Application (the “**Application**”) pursuant to sections 328, 330, and 331 of title of the United States Code (the “**Bankruptcy Code**”), Rules 2002(c)(3) and 2016 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”); the Application having been properly noticed; no opposition having been filed; the Court having considered the pleadings and papers on file herein; and good cause appearing,

IT IS HEREBY ORDERED as follows:

1. The Application is hereby APPROVED;
2. Parsons Behle’s request for (i) fees earned in the amount of \$41,583.50 and (ii) reimbursement for actual and necessary expenses incurred in the amount of \$1,694.64, for a total allowed administrative priority claim in the amount of \$43,278.14, are hereby **ALLOWED** on an interim basis;
3. The Debtors are authorized and directed to pay the full amount of \$43,278.14 to Parsons Behle immediately upon entry of this Order
4. This application is approved without prejudice to Parsons Behle’s right to seek further compensation and reimbursement under any subsequent fee application.

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Exhibit B

Time Entry Detail

Date	Task	Name	Description	Hrs	Amt	Rate	Narrative
11/06/2023	17	Neilson, Darren B.	Shareholder	0.90	337.50	375.00	Review, revisions, and edits to Chapter 11 Plan of Liquidation.
11/06/2023	17	Rothschild, Brian M.	Shareholder	3.30	1,617.00	490.00	Revise Plan (2.2); revise Liquidating Trust Agreement (1.0); correspondence with US Trustee regarding same= (.1).
11/09/2023	11	Rothschild, Brian M.	Shareholder	1.10	539.00	490.00	Begin preparation of PBL fee application.
11/10/2023	11	Rothschild, Brian M.	Shareholder	3.80	1,862.00	490.00	Prepare Exhibit B to fee applications and review time entries for A/C privileged entries (2.0); prepare Exhibit C cost detail (2); prepare description of time and task codes (1.6). Prepare body of fee application (1.5); prepare proposed Order granting fee application (.7); proof, prepare, and assemble cover page, exhibits, order, and final version of application and file same (1.1); calculate task code and professionals percentages and hourly rates and other disclosures and put in application (1.5); correspondence with Dorsey regarding fee application process and noticing (.1, .1); correspondence with RMA regarding fee application filing and amounts (.1); review and file RMA fee application (.4).
11/13/2023	11	Rothschild, Brian M.	Shareholder	5.50	2,695.00	490.00	Discussion and analysis of case with B. Rothschild and K. Breeze.
11/14/2023	7	Chang, Alexander S.	Associate	0.40	130.00	325.00	
11/14/2023	8	Rothschild, Brian M.	Shareholder	0.30	147.00	490.00	Work with A. Chang on claims objections. Obtain hearing date from court clerk (.1); work with S. Albrecht on content of notices (2); review Dorsey fee application (.4); correspondence with M. Baker regarding same (2).
11/14/2023	11	Rothschild, Brian M.	Shareholder	0.90	441.00	490.00	Revise Notice of Hearing for three fee applications (.7); call with court clerk to obtain hearing dates and update notice (.4); work with KCC on service and certificate of service (.3); file notice (.1).
11/15/2023	11	Rothschild, Brian M.	Shareholder	1.50	735.00	490.00	
11/20/2023	17	Rothschild, Brian M.	Shareholder	2.60	1,274.00	490.00	Prepare and revise Disclosure Statement.
11/20/2023	20	Rothschild, Brian M.	Shareholder	0.30	147.00	490.00	Review and file monthly operating report.
11/21/2023	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Analysis of Creditor's Claims regarding 502(b)(7).
11/21/2023	8	Chang, Alexander S.	Associate	0.10	32.50	325.00	Draft Motion Caption regarding Objection to Day Claim.
11/21/2023	8	Chang, Alexander S.	Associate	0.60	195.00	325.00	Draft general background, background specific to Motion Section regarding Obj to Day.
11/21/2023	8	Chang, Alexander S.	Associate	1.00	325.00	325.00	Draft Argument section regarding Objection to Day Claim; research case law.
11/21/2023	8	Chang, Alexander S.	Associate	0.80	260.00	325.00	Draft Argument section regarding Objection to Day Claim; research case law.
11/21/2023	8	Chang, Alexander S.	Associate	0.60	195.00	325.00	Draft Proposed Order regarding Objection to Day Claim; prepare Notice.
11/21/2023	17	Rothschild, Brian M.	Shareholder	5.00	2,450.00	490.00	Revise Plan with comments from US Trustee (1.1); correspondence with US Trustee regarding same (.2); revise Disclosure Statement (1.6, 2.0); correspondence with team on same (.1).
11/22/2023	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Finalize Objection to Day Claim, Notice.
11/22/2023	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Draft Objection to Hague Claim (Caption, Background, Argument).
11/22/2023	8	Chang, Alexander S.	Associate	0.40	130.00	325.00	Draft Notice to Objection of Hague Claim.
11/22/2023	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Draft Objection to Hague Claim (Argument).
11/22/2023	8	Chang, Alexander S.	Associate	0.40	130.00	325.00	Draft Objection to Patterson Claim (Caption, Background, Argument).
11/22/2023	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Draft Notice to Objection of Patterson Claim.
11/22/2023	8	Chang, Alexander S.	Associate	0.60	195.00	325.00	Draft Objection to Patterson Claim (Caption, Background, Argument).
11/30/2023	17	Rothschild, Brian M.	Shareholder	1.40	686.00	490.00	Call with RMA, Rich Hague, Tim Davis, and Courtney Cushnir on plan and disclosure statement (.8), claims reconciliation, and other issues; review claims for plan and disclosure statement (.6).
12/01/2023	2	Rothschild, Brian M.	Shareholder	0.40	196.00	490.00	Work with buyer's counsel on reconciling Alira invoices and payments.
12/04/2023	11	Rothschild, Brian M.	Shareholder	0.70	343.00	490.00	Call with U.S. Trustee on fee objections, form of order, and endorsements (.1); prepare form of order granting RMA fee application (.4); upload and forward same and PBL order for endorsement (.2).
12/06/2023	17	Rothschild, Brian M.	Shareholder	0.90	441.00	490.00	Revise Plan and Disclosure Statement for Secured Dorsey Claim.
12/12/2023	2	Rothschild, Brian M.	Shareholder	0.80	392.00	490.00	Work on post-closing reconciliation issues raised by buyer's counsel (.2, .8).
12/13/2023	2	Rothschild, Brian M.	Shareholder	0.40	196.00	490.00	Negotiations with E. Rosenfeld for buyer on reconciliations.
02/01/2024	17	Beckett, J. Thomas	Shareholder	3.70	2,775.00	750.00	Read plan and disclosure statement.
02/15/2024	8	Rothschild, Brian M.	Shareholder	1.60	784.00	490.00	Call with R. Walker on Sopko claim (.4); review and revise objection to Sopko claim (1.0); correspondence with R. Walker negotiating claims objection (.2).
02/23/2024	17	Beckett, J. Thomas	Shareholder	5.20	3,900.00	750.00	Review Disclosure Statement (2.2); review Plan and Liquidating Trust (2.8); t/c Brian regarding issues (.3).
03/07/2024	8	Chang, Alexander S.	Associate	0.30	97.50	325.00	Analysis of documents provided by Opposing Counsel regarding Nikolai.
03/11/2024	8	Chang, Alexander S.	Associate	0.50	162.50	325.00	Analysis of case and documents regarding: Sopko Claim. Preparation of Claims spreadsheet and outline of potential claims objections.
03/11/2024	8	Neilson, Darren B.	Shareholder	0.40	168.00	420.00	Emails with Megan Baker regarding fees and Plan or Reorganization.
03/11/2024	15	Neilson, Darren B.	Shareholder	0.10	42.00	420.00	
03/11/2024	17	Beckett, J. Thomas	Shareholder	0.10	75.00	750.00	T/cs and emails regarding meeting with Rich.
03/11/2024	17	Neilson, Darren B.	Shareholder	0.90	378.00	420.00	Detailed review of Plan of Reorganization and outline of outstanding issues in order to get Plan on file.

						Revise punch list and forward to Darren and John (.4); t/cs team and Richard scheduling meeting (.3); review RMA's spreadsheet (.3); t/c Darren about next steps and allocating responsibilities (.4); advise Brian (.2); prepare to advise UST (.2).
03/12/2024	17 Beckett, J. Thomas	Shareholder	1.80	1,350.00	750.00	
03/12/2024	17 Neilson, Darren B.	Shareholder	0.40	168.00	420.00	Conference will Tom Beckett regarding punch list for Plan and outstanding items to confirmation.
03/12/2024	17 Neilson, Darren B.	Shareholder	1.20	504.00	420.00	Further review and revisions to Plan of Reorganization (.4); analysis of issue regarding voting of unimpaired classes and acceptance of Plan of Reorganization (.4); analysis of Order Approving Sale of all Assets and Sale Agreement in conjunction with Plan of Reorganization (.4).
03/12/2024	17 Neilson, Darren B.	Shareholder	0.90	378.00	420.00	Review and revisions to Disclosure Statement and outline of issues to discuss with Richard Hauge and John Curits.
03/13/2024	17 Beckett, J. Thomas	Shareholder	0.40	300.00	750.00	Review spreadsheet of likely returns to equity (.3) in preparation for call with UST.
03/15/2024	11 Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Work on updating Rule 2014 disclosure.
03/15/2024	17 Beckett, J. Thomas	Shareholder	0.30	225.00	750.00	Mtg. with John, Darren, and Jennifer regarding final prep to file plan.
03/15/2024	17 Neilson, Darren B.	Shareholder	0.40	168.00	420.00	Call with Tom Becket, John Curtis, and Jennifer Yakumo regarding plan and disclosure statement and next steps.
03/15/2024	17 Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Review of confirmation requirements and outline of potential deadlines for notice and plan confirmation.
03/19/2024	8 Rothschild, Brian M.	Shareholder	0.80	392.00	490.00	Review Sopko claim materials; analysis of same (.6); respond to counsel for Sopko (.2).
03/19/2024	17 Beckett, J. Thomas	Shareholder	0.50	375.00	750.00	Teams meeting with Rocky Mountain Advisors and client about plan preparation and execution (.5); email Melinda at OUST with status report (.3).
03/19/2024	20 Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Review and file monthly operating report.
03/20/2024	7 Chang, Alexander S.	Associate	0.60	195.00	325.00	Analysis of correspondence regarding conflict checks.
03/21/2024	11 Chang, Alexander S.	Associate	1.00	325.00	325.00	Draft updated Rule 2014 Disclosure.
04/02/2024	6 Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Multiple emails with Bethann Finley regarding renewal for Regenep MD, Inc. business renewal. Review of Application to Conduct Affairs for a Foreign Corp. to file with Utah Secretary of State.
04/15/2024	17 Neilson, Darren B.	Shareholder	0.60	252.00	420.00	Review of Liquidation Analysis and Claims Summary from Rocky Mountain. Outline of outstanding issues for Plan and Disclosure Statement for filing.
05/08/2024	17 Neilson, Darren B.	Shareholder	0.90	378.00	420.00	Further review and revisions to Plan and Disclosure Statement.
05/15/2024	17 Neilson, Darren B.	Shareholder	1.20	504.00	420.00	Finalization of Plan and Disclosure Statement.
05/20/2024	20 Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Review and send MOR for filing and correspondence regarding same.
05/21/2024	17 Neilson, Darren B.	Shareholder	1.30	546.00	420.00	Preparation and finalization of Plan of Reorganization and Disclosure
05/24/2024	17 Neilson, Darren B.	Shareholder	3.30	1,386.00	420.00	Revisions and Finalization of Chapter 11 Plan of Reorganization and Disclosure Statement. Emails with John Curtis and Jenn Yakumo regarding claims and liquidated analysis for Disclosure Statement. Filing of the same. Emails with Meagan Baker regarding Snell's secured claim and review of Plan regarding potential amendments to the same.
06/05/2024	17 Neilson, Darren B.	Shareholder	0.40	168.00	420.00	
07/16/2024	17 Neilson, Darren B.	Shareholder	1.90	798.00	420.00	Preparation of Amendment to Chapter 11 Plan (1.5). Review of Claims register and Liquidation Analysis (.2); Call with Megan Baker regarding Amended Chapter 11 Plan (.2).
07/22/2024	17 Neilson, Darren B.	Shareholder	0.20	84.00	420.00	Emails with Richard Hauge regarding Amended Plan. Emails with Melinda Wilden regarding the same.
07/22/2024	17 Neilson, Darren B.	Shareholder	0.50	210.00	420.00	Revisions to Plan and Disclosures Statement.
08/15/2024	17 Neilson, Darren B.	Shareholder	1.70	714.00	420.00	Review and revisions to Amended Plan of Liquidation (.4); Revision and revisions to Amended Disclosure Statement, adding secured claim of Dorsey Whitney and analysis of voting issues in light of no impaired classes and revisions to Disclosure Statement in light of voting and impairment issues (1.3).
08/21/2024	17 Neilson, Darren B.	Shareholder	0.60	252.00	420.00	Preparation of Notice of Hearing on Motion to Approve Adequacy of Disclosure Statement and filing of the same. Review and revisions to Motion to Approve Disclosure Statement and Setting Confirmation Hearing (1.4); Preparation of Proposed Order Approving Disclosure Statement and Confirmation Hearing (.9); Preparation of Notice of Hearing on Confirmation and Objection Deadlines for Debtors' Plan (.4); Preparation of Notice of Non-Voting Status Under Debtors' Plan of Liquidation (1.2); and filing of the same.
08/21/2024	17 Neilson, Darren B.	Shareholder	3.90	1,638.00	420.00	
09/19/2024	20 Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Review, finalize, and file monthly operating report.
09/27/2024	17 Neilson, Darren B.	Shareholder	0.60	252.00	420.00	Draft of Amended Notice of Motion Approving Disclosure Statement and filing of the same.
09/27/2024	17 Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Preparation of Certificate of Service for Notice of Motion and Motion Approving Disclosure Statement and coordination of mailing and service to equity holders.
09/27/2024	17 Neilson, Darren B.	Shareholder	0.20	84.00	420.00	Emails with KKC regarding notice issues to equity holders.
09/27/2024	17 Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Consultation on re-noticing on DS approval hearing.
09/30/2024	17 Rothschild, Brian M.	Shareholder	1.60	784.00	490.00	Prepare and revise notice to equity holders of hearing on Motion to Approve Disclosure Statement and Plan Confirmation Schedule (1.4); correspondence with KCC on service issues (.2).
10/07/2024	15 Rothschild, Brian M.	Shareholder	0.10	49.00	490.00	Call with creditor inquiring about disclosure statement.
10/23/2024	20 Rothschild, Brian M.	Shareholder	0.30	147.00	490.00	Review and file Monthly Operating Report.
10/28/2024	17 Neilson, Darren B.	Shareholder	0.60	252.00	420.00	Preparation of Declaration of John Curtis in support of Motion to Confirm Plan.

10/29/2024	17 Neilson, Darren B.	Shareholder	1.20	504.00	420.00	Preparation for hearing on Motion to Approve Disclosure Statement; and attendance at hearing on Motion.
10/29/2024	17 Neilson, Darren B.	Shareholder	0.40	168.00	420.00	Preparation of Order approving Motion to Approve Disclosure Statement and Confirmation Deadlines. Email of the same to Melinda Wilden regarding the same. Revisions to the same and email to Melinda Wilden for review.
10/29/2024	17 Rothschild, Brian M.	Shareholder	1.90	931.00	490.00	Prepare for hearing on approval of Disclosure Statement (5); attend hearing (4); begin preparation of Confirmation Motion (5); work with Vertita Global and client to obtain updated equity holder service list (5).
10/31/2024	17 Rothschild, Brian M.	Shareholder	2.60	1,274.00	490.00	Prepare statement of facts for Confirmation Motion.
			85.20	41,583.50		

Exhibit C

Expenses Detail

Cost Report

Polarity TE, Inc. / Ch. 11 Post-Bankruptcy (24541-016)

Date	Description	Qty	Amt
11/22/2023	Westlaw Research	0.00	360.00
01/16/2024	Photocopies	22.00	3.30
01/16/2024	Photocopies	35.00	5.25
09/30/2024	Photocopies	5,412.00	811.80
09/30/2024	Photocopies	19.00	2.85
09/30/2024	Postage	0.00	500.04
10/29/2024	Photocopies	38.00	5.70
10/29/2024	Photocopies	38.00	5.70
		5,564.00	1,694.64

Narrative

Westlaw Research- AC 11/21-22/23

Photocopies (22 @ .15/Unit), BY 6603- AT
15:15

Photocopies (35 @ .15/Unit), BY 6603- AT
15:17

Photocopies (5412 @ .15/Unit), BY 6898- AT
09:26

Photocopies (19 @ .15/Unit), BY 6721- AT
09:27

Postage

Photocopies (38 @ .15/Unit), BY 6950- AT
10:10 Motion to Approve Disclosure Statment

Photocopies (38 @ .15/Unit), BY 6950- AT
10:10 Motion to Approve Disclosure Statment