

This order is SIGNED.

Dated: December 23, 2024


KEVIN R. ANDERSON
U.S. Bankruptcy Judge



rdr

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

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

**ORDER GRANTING SECOND INTERIM APPLICATION OF
ROCKY MOUNTAIN ADVISORY, AS ACCOUNTING AND
FINANCIAL ADVISORS TO THE DEBTORS, FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Rocky Mountain Advisory (“**RMA**”) accounting and financial advisors to the above-captioned debtors and debtors in possession PolarityTE, Inc., a Delaware corporation (“**PTE**”),

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.



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**”), 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. RMA’s requests for (i) fees earned in the amount of \$26,300.00 and (ii) reimbursement for actual and necessary expenses for expenses incurred in the amount of \$149.80, for a total allowed administrative priority expense claim in the amount of \$26,449.80, are hereby **ALLOWED** on an interim basis;
3. The Debtors are authorized and directed to pay the full allowed amount of \$26,449.80 to RMA immediately upon entry of this Order.
4. The Application is approved without prejudice to RMA’s right to seek further compensation and reimbursement under any subsequent fee application.

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DESIGNATION OF PARTIES TO RECEIVE NOTICE

Service of the foregoing **ORDER GRANTING SECOND INTERIM APPLICATION OF ROCKY MOUNTAIN ADVISORY, AS ACCOUNTING AND FINANCIAL ADVISORS TO THE DEBTORS, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES** shall be served to the parties and in the manner designated below:

By Electronic Service: I certify that the parties of record in this case as identified below, are registered CM/ECF users.

- James W. Anderson jwa@clydesnow.com, gmortensen@clydesnow.com
- Megan K Baker baker.megan@dorsey.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
- Ellen E. Ostrow eostrow@foley.com, ellen-ostrow-4512@ecf.pacerpro.com; rgledhill@foley.com; docketflow@foley.com; acardenas@foley.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

The following parties in interest are not registered ECF users and must be notified manually:

Kurtzman Carson Consultants, LLC
222 N Pacific Coast Highway
3rd Floor
El Segundo, CA 90245

Rocky Mountain Advisory, LLC
15 W South Temple
Ste 500
Salt Lake City, UT 84101

Crowell & Moring LLP
Attn: Deborah Yellin
590 Madison Avenue
20th Floor
New York, NY 10022

Dated this 17th day of December, 2024.

/s/ Darren Neilson
Darren Neilson

In re:
PolarityTE, Inc.
Debtor

Case No. 23-22358-KRA
Chapter 11

CERTIFICATE OF NOTICE

District/off: 1088-2
Date Rcvd: Dec 23, 2024

User: admin
Form ID: pdfor1

Page 1 of 2
Total Noticed: 2

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
##	Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 25, 2024:

Recip ID	Recipient Name and Address
op	+ Kurtzman Carson Consultants, LLC, 222 N Pacific Coast Highway, 3rd Floor, El Segundo, CA 90245-5648
fa	+ Rocky Mountain Advisory, LLC, 15 W South Temple, Ste 500, Salt Lake City, UT 84101-1500

TOTAL: 2

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
intp	##+	Crowell & Moring LLP, Attn: Michael V. Blumenthal, 590 Madison Avenue, 20th Floor, New York, NY 10022-2544

TOTAL: 0 Undeliverable, 0 Duplicate, 1 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 25, 2024

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 23, 2024 at the address(es) listed below:

Name	Email Address
Brian M. Rothschild	on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
Brian M. Rothschild	on behalf of Debtor PolarityTE Inc. brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
Brian M. Rothschild	

District/off: 1088-2

User: admin

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Date Rcvd: Dec 23, 2024

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on behalf of Debtor PolarityTE MD Inc. brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com

Brian M. Rothschild

on behalf of Other Prof. Kurtzman Carson Consultants LLC brothschild@parsonsbehle.com,
ecf@parsonsbehle.com;docket@parsonsbehle.com

Darren B. Neilson

on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) dneilson@parsonsbehle.com

Darren B. Neilson

on behalf of Debtor PolarityTE MD Inc. dneilson@parsonsbehle.com

Darren B. Neilson

on behalf of Debtor PolarityTE Inc. dneilson@parsonsbehle.com

Elaine A. Monson

on behalf of Creditor DJB Gas Services Inc. emonson@rqn.com, docket@rqn.com;jsears@rqn.com

Ellen E. Ostrow

on behalf of Interested Party Grander Acquisition LLC eostrow@foley.com,
ellen-ostrow-4512@ecf.pacerpro.com;docketflow@foley.com;geysa.peeler@foley.com

Gary M. Freedman

on behalf of Interested Party Grander Acquisition LLC gary.freedman@nelsonmullins.com,
sarah.castillo@nelsonmullins.com;francis.santelices@nelsonmullins.com

J. Thomas Beckett

on behalf of Debtor PolarityTE Inc., (a Nevada Corporation) (PTE-NV) tbeckett@parsonsbehle.com,
ecf@parsonsbehle.com;brothschild@parsonsbehle.com

J. Thomas Beckett

on behalf of Debtor PolarityTE Inc. tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com

J. Thomas Beckett

on behalf of Debtor PolarityTE MD Inc. tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com

James W. Anderson

on behalf of Creditor Denver Lough jwa@clydesnow.com gmortensen@clydesnow.com

Landon S. Troester

on behalf of Creditor Denver Lough lst@clydesnow.com rcondos@clydesnow.com

Megan K Baker

on behalf of Debtor PolarityTE Inc. baker.megan@dorsey.com

Megan K Baker

on behalf of Spec. Counsel Dorsey & Whitney LLP baker.megan@dorsey.com

Melinda Willden tr

on behalf of U.S. Trustee United States Trustee 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

Rachel A. Sternlieb

on behalf of Interested Party Grander Acquisition LLC rachel.sternlieb@nelsonmullins.com

Russell S. Walker

on behalf of Creditor Nikolai Sopko russellw@pearsonbutler.com sasha@pearsonbutler.com

United States Trustee

USTPRegion19.SK.ECF@usdoj.gov

TOTAL: 21