

J. Thomas Beckett, USB #5587
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
PARSONS BEHLE & LATIMER
201 South Main Street, Suite 1800
Salt Lake City, Utah 84111
Telephone: 801.532.1234
Facsimile: 801.536.6111
TBeckett@parsonsbehle.com
BRothschild@parsonsbehle.com
DNeilson@parsonsbehle.com
ecf@parsonsbehle.com

Attorneys for 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 Case No. 23-bk-22360-KRA</p>
<p>In re PolarityTE, MD Inc., a Nevada corporation, Debtor.</p>	<p>Case No. 23-bk-22361-KRA Jointly Administered Chapter 11 Cases</p>
<p>In re PolarityTE, Inc., a Nevada corporation, Debtor.</p>	<p>Judge Kevin R. Anderson THIS DOCUMENT RELATES TO ALL DEBTORS</p>

**NOTICE OF OCCURRENCE OF EFFECTIVE DATE OF DEBTOR'S PLAN OF
LIQUIDATION DATED AUGUST 15, 2024 UNDER CHAPTER 11 OF THE
BANKRUPTCY CODE**



TO CREDITORS, EQUITY INTEREST HOLDERS, AND OTHER PARTIES IN INTEREST:

PLEASE TAKE NOTICE that, under the Order (the “**Confirmation Order**”) Confirming Debtor’s Plan under Chapter 11 of the Bankruptcy Code (the “**Plan**”) (ECF 152), dated August 15, 2024, was entered by the United States Bankruptcy Court for the District of Utah (the “**Court**”) on January 27, 2025. (ECF 190.) Unless otherwise defined in this Notice, capitalized terms used herein shall have the meanings ascribed to them in the Plan and the Confirmation Order.

PLEASE TAKE FURTHER NOTICE that the Effective Date of the Plan occurred on **February 26, 2025**, and the Plan was substantially consummated on the Effective Date. The Debtor and the Liquidating Trustee Executed the Liquidating Trust Agreement effective on the Effective Date. The Liquidating Trustee will set aside a Disputed Claims Reserve as set forth in Section 6.4 of the Plan and commence payments as set forth in Section 6.1 of the Plan.

PLEASE TAKE FURTHER NOTICE that copies of the Confirmation Order, the Plan, and related documents are available via PACER at <http://www.utb.uscourts.gov> and also are available for inspection during regular business hours in the office of the Clerk of the Court, 350 South Main Street, 3rd Floor, Salt Lake City, UT 84101.

PLEASE TAKE FURTHER NOTICE that under Section 6.2 of the Plan, objections of any party in interest to the allowance of any claim are due and must be filed no later than 180 days after the Effective Date.

PLEASE TAKE FURTHER NOTICE that under Section 11.3 of the Plan, the Claims Bar Date applicable to Administrative Expense proofs of claims or requests for payment of

Administrative Expense Claims is 30 days after the Effective Date. If you have an Administrative Expense Claim and fail to file proof of such claim by the Claims Bar Date, you will be forever barred, estopped, and enjoined from asserting such Administrative Expense Claim against the Debtor, its estate, and its property.

PLEASE TAKE FURTHER NOTICE that any proof of Claim that was not filed prior to the applicable Claims Bar Date will be barred and discharged, and any suit thereon will be and is enjoined by the injunction under the Plan.

PLEASE TAKE FURTHER NOTICE that under Article VIII of the Plan, if the rejection of an executory contract or unexpired lease by the Debtor results in damages to the other party or parties to such contract or lease, any claim for such damages, if not heretofore evidenced by a filed proof of Claim, shall be forever barred and shall not be enforceable against the Debtor, its estate, or its property, agents, successors, or assigns unless a proof of Claim is filed within 30 days after entry of the Confirmation Order.

PLEASE TAKE FURTHER NOTICE that the Plan and its provisions are binding on the Debtor, any holder of a Claim against, or Equity Interest in, the Debtor, and all such holders' respective successors and assigns, whether or not the Claim or Equity Interest of such holder is impaired by the Plan and whether or not such holder or Entity voted to accept the Plan.

PLEASE TAKE FURTHER NOTICE that the Plan contains injunctions which prevent, among other things, any holder of any Claim or Equity Interest or any other person, from and after the Effective Date, from (i) commencing or continuing in any manner any action or other proceeding of any kind (whether directly, derivatively or otherwise) against the Debtor related to a Claim or Equity Interest, (ii) the enforcement, attachment, collection or recovery by

any manner or means of any judgment, award, decree or order against the Debtor, (iii) creating, perfecting, or enforcing any encumbrance of any kind against the Debtor, or against the property or interests in property of the Debtor, or (iv) asserting any right of setoff, subrogation or recoupment of any kind against any obligation due from the Debtor or against the property or interests in property of the Debtor.

Dated this 27th day of February, 2025.

PARSONS BEHLE & LATIMER

/s/ Darren Neilson

Darren Neilson

Attorneys for Debtors

PROOF OF SERVICE

I hereby certify that on January 27, 2025, I caused a true and correct copy of **NOTICE OF OCCURRENCE OF EFFECTIVE DATE OF DEBTOR'S PLAN OF LIQUIDATION DATED AUGUST 15, 2024 UNDER CHAPTER 11 OF THE BANKRUPTCY CODE** (the "Document") to be filed with the Court's ECF system, which effected electronic service on the following:

- **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** eastrow@foley.com, ellen-ostrow-4512@ecf.pacerpro.com;docketflow@foley.com;geysa.peeler@foley.com
- **Brian M. Rothschild** brothschild@parsonsbehle.com, ecf@parsonsbehle.com;docket@parsonsbehle.com
- **Rachel A. Sternlieb** rachel.sternlieb@nelsonmullins.com
- **Landon S. Troester** lst@clydesnow.com, rcondos@clydesnow.com
- **United States Trustee** USTPRegion19.SK.ECF@usdoj.gov
- **Russell S. Walker** russellw@pearsonbutler.com, sasha@pearsonbutler.com
- **Melinda Willden** melinda.willden@usdoj.gov, James.Gee@usdoj.gov;Lindsey.Huston@usdoj.gov;Rinehart.Peshell@usdoj.gov;Rachell e.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

I further certify that on January 27, 2025, I caused or will cause a copy of the Documents to be mailed by U.S. Second-Class Mail, postage prepaid, to the Debtors' entire creditor mailing matrix, a copy of which is attached hereto, and to the following:

Crowell & Moring LLP
Attn: Michael V. Blumenthal
590 Madison Avenue 20th Floor
New York, NY 10022

David F. Marx
Dorsey & Whitney, LLP
111 South Main Street 21st Floor
Salt Lake City, UT 84111

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

I further certify that on January 27, 2025, I caused or will cause a copy of the Documents to be delivered to all equity holders through Debtors' Equity Noticing Agent, KKC, LLC.

I declare under penalty of perjury that this declaration is true and correct.

/s/ Darren Neilson

Darren Neilson