

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, 2024 to February 26, 2025
Total compensation sought this period	\$15,156.00
Total expenses sought this period	\$120.00
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	\$165,074.50
Total expenses approved by interim order to date	\$7,193.34
Total compensation and expenses paid to date (per Compensation Procedures Order) (including any applied retainer)	\$172,267.84
Blended rate in this application for all timekeepers	\$418.67
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	6
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	5

Case Name: In re PolarityTE, Inc., et al.
 Case Number: 23-22358-KRA (lead case)
 Applicant's Name: Parsons Behle & Latimer
 Date of Application: March 27, 2025
 Interim or Final: Final



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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

**FINAL 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 Final Fee Application (this “**Application**”) seeking entry of an order, substantially in the form attached as Exhibit A hereto, (a) allowing and awarding on a final basis compensation for services rendered to the Debtors (i) for fees earned in the amount of \$15,156.00 and (ii) for reimbursement for actual and necessary expenses for expenses incurred in the amount of \$120.00, for a total allowed administrative priority expense claim in the amount of \$15,276.00 for the period of time between November 1, 2024 through February 26, 2025 (the “**Compensation Period**”); and (b) approving on a final basis all amounts included in Parsons Behle’s First and Second Applications for Compensation (ECF Nos. 125, 172) (the “**Prior Applications**”). 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). The Amended Plan was confirmed by Order on January 27, 2025 (ECF 190).

PRIOR APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT

5. Parsons Behle filed the Prior Applications seeking compensation and reimbursement of expenses on November 13, 2023 and November 22, 2024, respectively. (ECF Nos. 125, 172). Collectively, the Prior Applications sought fees in the amount of \$165,074.50 and reimbursement of expenses in the amount of \$7,193.34.

6. The Court granted Parsons Behle’s Prior Applications on December 7, 2023 (ECF 138) and December 23, 2024 (ECF 181). Pursuant to the Court’s Orders on the Prior Applications,

Parsons Behle was awarded allowed administrative priority expense claims in the total amount of \$172,267.84 on an interim basis (the “**Prior Awards**”).

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
Shannon Albrecht	Legal Assistant	\$210	0.5	\$105.00
Alexander S. Chang	Associate/Bankruptcy	\$360	0.1	\$36.00
Samantha K. Davidson	Associate/Bankruptcy	\$390	8.1	\$3,159.00
Elliott D. McGill	Associate/Bankruptcy	\$405	5.4	\$2,079.00
Darren B. Neilson	Shareholder/Bankruptcy	\$450	18.8	\$8,160.00
Brian M. Rothschild	Shareholder/Bankruptcy	\$490	3.3	\$1,617.00
		Total	36.2	\$15,156.00

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	0.1	\$36.00	\$360	0.2%
2	Asset Disposition	--	--	--	--
3	Assumption and Rejection of Executory Contracts	--	--	--	--
4	Avoidance Action Analysis	--	--	--	--
5	Budgeting (Case)	--	--	--	--
6	Business Operations	--	--	--	--

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	10.4	\$4,321.50	\$451.53	28.5%
8	Claims Administration and Objections	3.4	\$1,350.00	\$397.06	8.9%
9	Corporate Governance and Board Matters	--	--	--	--
10	Employee Benefits and Pensions	--	--	--	--
11	Employment and Fee Applications	5.1	\$2,022.00	\$396.47	13.3%
12	Employment and Fee Application Objections	--	--	--	--
13	Financing and Cash Collateral	--	--	--	--
14	Litigation	--	--	--	--
15	Meetings and Communications with Creditors	1.3	\$590.00	\$453.84	3.9%
16	Non-Working Travel	--	--	--	--
17	Plan and Disclosure Statement	15.5	\$6,640.50	\$428.42	43.8%
18	Real Estate	--	--	--	--
19	Relief from Stay and Adequate Protection	--	--	--	--
20	Reporting	0.4	\$196.00	\$490.00	1.3%
21	Tax	--	--	--	--
22	Valuation	--	--	--	--
	Totals	36.2	\$15,156.00	\$418.67	100.0%

PARSONS BEHLE'S PRESENT APPLICATION: EXPENSES

During the Compensation Period, Parsons Behle incurred actual and necessary expenses in the total amount of \$120.00 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 compensation be awarded and allowed to Parsons Behle on a final basis for (i) fees earned in the amount of \$15,156.00 and (ii) reimbursement of necessary expenses incurred in the amount of \$120.00, for a total of \$15,276.00 for the period between November 1, 2024 and February 26, 2025;
3. That the fees earned and expenses incurred by Parsons Behle and reflected in its Prior Applications be approved, awarded, and allowed on a final basis in the amount of \$172,267.84;
4. 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);
5. 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
6. For such other and further relief as is just and reasonable in the circumstances.

Dated this 27 day of March, 2025.

/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 27 day of March, 2025.

/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 FINAL 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 Final 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 \$15,156.00 and (ii) reimbursement for actual and necessary expenses incurred in the amount of \$120.00, for a total allowed administrative priority claim in the amount of \$15,276.00 for the period of time between November 1, 2024 and February 26, 2025, is hereby GRANTED and AWARDED on a final basis;
3. Parsons Behle’s Prior Applications for compensation and reimbursement in the amount of \$172,267.84, is hereby GRANTED and AWARDED on a final basis;
4. The Court retains jurisdiction to address or enforce the terms of this Order.

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Exhibit B

Time Entry Detail

Time Report

Polarity TE, Inc. / Ch. 11 Post-Bankruptcy

Date	Task	Name	Description	Hrs	Amt	Rate	Narrative	
11/01/2022	4	17	Neilson, Darren B.	Shareholder	1.10	462.00	420.00	Preparation of Declaration of John Curtis in support of Motion to Confirm Plan.
								Draft Certificate of Service for Notice of Non-Voting Status and Notice of Confirmation Hearing and Opportunity to Object and Notice of Hearing on Motion of Confirmation of Plan of Liquidation.
11/04/2022	4	17	Albrecht, Shannon	Staff	0.50	105.00	210.00	Revise Notice of Non-Voting Status (.3); revise Confirmation Hearing Notice (.4); call with Court Clerk on entry of Order Setting Confirmation Hearing (.1); call with Court scheduling line on filing of Confirmation Motion and Notices (.1); revise Confirmation Motion (.5); finalize and file Notices and Confirmation Motion (.3); correspondence with Verita on service of documents to equity, contract counterparties, and creditors (.1, .2); revise Affidavit of Service and send to Verita for review (.2).
11/04/2022	4	17	Rothschild, Brian M.	Shareholder	2.20	1,078.00	490.00	Calls fielding questions from shareholders and creditors who received notice of plan (.1, .1).
11/05/2022	4	15	Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Call with Lloyd Quartin regarding case status and potential payout to creditors.
11/20/2022	4	15	Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Review and file monthly operating report.
11/20/2022	4	20	Rothschild, Brian M.	Shareholder	0.40	196.00	490.00	Emails with OUST regarding name change; Emails with Richard Hauge Davud Marx and John Curtis regarding name change.
11/21/2022	4	7	Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Emails with John Curtis regarding fee application; Call with Court requesting hearing dates for Fee Application.
11/21/2022	4	11	Neilson, Darren B.	Shareholder	0.30	126.00	420.00	Draft/revise Parsons Behle & Latimer second fee application and proposed order (1.5); prepare cost and expense summaries as exhibits to application (.4).
11/22/2022	4	11	McGill, Elliott D.	Associate	1.90	684.00	360.00	Finalization of Fee Application for Parsons Behle & Latimer and filing of the same.
11/22/2022	4	11	Neilson, Darren B.	Shareholder	0.90	378.00	420.00	Preparation of Notice of Hearing on Parsons Behle & Latimer and Rocky Mountain Fee Application and filing of the same.
11/22/2022	4	11	Neilson, Darren B.	Shareholder	0.60	252.00	420.00	Respond to creditor and shareholder inquiries (.1, .2).
12/03/2022	4	15	Rothschild, Brian M.	Shareholder	0.30	147.00	490.00	Call with KLS Martin regarding various notices received.
12/05/2022	4	15	Neilson, Darren B.	Shareholder	0.20	84.00	420.00	Emails with John Curtis regarding upcoming dates and Confirmation Hearing.
12/09/2022	4	7	Neilson, Darren B.	Shareholder	0.20	84.00	420.00	Preparation of Parsons Behle & Latimer and RMA's Oder Approving Second Interim Fee Applications and filing of the same (.4); Preparation for hearing on Second Interim Fee Application (.3).
12/17/2022	4	11	Neilson, Darren B.	Shareholder	0.70	294.00	420.00	Appearance at hearing on Parsons Behle & Latimer and RMA's Second Interim Fee Application.
12/17/2022	4	11	Neilson, Darren B.	Shareholder	0.50	210.00	420.00	Further preparation of Declaration of Richard Hague in support of hearing on Plan Confirmation. Email of the same to Richard Hague for review and execution.
12/18/2022	4	17	Neilson, Darren B.	Shareholder	1.60	672.00	420.00	Preparation of Declaration of John Curtis ISO of Confirmation Hearing. Email of the same to John for review.
12/18/2022	4	17	Neilson, Darren B.	Shareholder	0.50	210.00	420.00	Preparation for hearing on Confirmation.
12/18/2022	4	17	Neilson, Darren B.	Shareholder	0.70	294.00	420.00	Appearance at hearing on Plan Confirmation.
12/19/2022	4	17	Neilson, Darren B.	Shareholder	0.40	168.00	420.00	Preparation of for hearing on Plan Confirmation including, review of Motion, review of Curtis and Hague Declarations, review of code, and review of docket, outline of requests and issues for hearing.
12/19/2022	4	17	Neilson, Darren B.	Shareholder	1.70	714.00	420.00	Confirmation hearing.
12/19/2022	4	17	Rothschild, Brian M.	Shareholder	0.20	98.00	490.00	Drafting proposed order confirming Ch. 11 Plan.
12/27/2022	4	17	McGill, Elliott D.	Associate	0.50	180.00	360.00	Continue drafting proposed Order confirming Ch. 11 Plan.
01/01/2022	5	17	McGill, Elliott D.	Associate	1.90	769.50	405.00	Meeting w/ D. Neilson and A. Chang regarding upcoming deadlines.
01/02/2022	5	7	McGill, Elliott D.	Associate	0.10	40.50	405.00	Review plan and prepare table of major deadlines post-confirmation.
01/02/2022	5	7	McGill, Elliott D.	Associate	0.40	162.00	405.00	Review and revisions to Order Confirming Plan of Reorganization. Email to Melinda Widen for review prior to filing. Filing of the same.
01/02/2022	5	17	Neilson, Darren B.	Shareholder	0.80	360.00	450.00	Amending and refiling Order approving Plan of Reorganization.
01/03/2022	5	17	Neilson, Darren B.	Shareholder	0.20	90.00	450.00	Draft Notice of Effective Date of Ch. 11 Plan
01/10/2022	5	7	McGill, Elliott D.	Associate	0.40	162.00	405.00	Call with Judge Anderson's clerk regarding request for revisions to Plan Confirmation Order.
01/14/2022	5	17	Neilson, Darren B.	Shareholder	0.20	90.00	450.00	Emails with Polarity management and John Curtis regarding next steps and transition.
01/21/2022	5	7	Neilson, Darren B.	Shareholder	0.30	135.00	450.00	Call with RMA, Richard Hauge, and Courtneys Cushnir regarding confirmation of Plan and next steps.
01/22/2022	5	7	Neilson, Darren B.	Shareholder	0.60	270.00	450.00	Draft and revisions to Confirmation Order (1.4); Draft and revisions to Findings of Fact and Conclusion of Law (1.2); and filing of the same (.2).
01/22/2022	5	17	Neilson, Darren B.	Shareholder	2.80	1,260.00	450.00	Discussion with attorney group regarding case status and next steps.
01/23/2022	5	7	McGill, Elliott D.	Associate	0.20	81.00	405.00	

01/23/2022	5	8	Davidson, Samantha K.	Associate	0.20	78.00	390.00	Meeting with D. Neilson to receive assignment (0.1); follow-up correspondence to gain clarity and information (0.1). Discussions with Attorney, Samantha Davidson, regarding claims objections and identification of proofs of claim to be
01/23/2022	5	8	Neilson, Darren B.	Shareholder	0.40	180.00	450.00	objected to and outline of settlement letter. Meeting with D. Neilson to receive assignment regarding Independent Contractors (0.1); follow-up correspondence to gain clarity and information (0.1).
01/23/2022	5	11	Davidson, Samantha K.	Associate	0.20	78.00	390.00	Emails with John Curtis regarding status of Confirmation Order; email to clerk regarding the same.
01/27/2022	5	17	Neilson, Darren B.	Shareholder	0.20	90.00	450.00	Review and become familiar with case (1.7); draft template correspondence to creditors (1.3); email D. Neilson requesting clarification (0.1).
01/28/2022	5	7	Davidson, Samantha K.	Associate	3.10	1,209.00	390.00	Review and revisions to Liquidating Trust Agreement between Debtors and Liquidating Trustee; and email of the same to RMA for review and circulation.
01/28/2022	5	7	Neilson, Darren B.	Shareholder	0.40	180.00	450.00	Phone call with J. Yakumo (RMA) regarding Liquidating Trustee's assessment of Objections to Proofs of Claims (0.2); phone call with D. Neilson regarding instructions on next steps (0.3).
01/29/2022	5	8	Davidson, Samantha K.	Associate	0.50	195.00	390.00	Draft initial independent contractor consulting agreement (1.0); review feedback and revise/draft remaining agreements: Hague, Cushnir, Davis (0.8.).
01/31/2022	5	7	Davidson, Samantha K.	Associate	1.80	702.00	390.00	Review and revisions to Independent Contractor Agreement with Richard Hauge; emails with John Curtis regarding the same.
01/31/2022	5	7	Neilson, Darren B.	Shareholder	1.30	585.00	450.00	Review of Independent Contractor Agreements for Courtney Cushnir and Tim Davis; email of the same, along with Richard Hauge agreement to Hauge, Cushnir, and Davis for review and execution.
01/31/2022	5	7	Neilson, Darren B.	Shareholder	0.50	225.00	450.00	Call with Creditor Ibox regarding status of case and reorganization.
02/04/2022	5	15	Neilson, Darren B.	Shareholder	0.30	135.00	450.00	Phone Call to Polarity TE Inquiry
02/06/2022	5	1	Chang, Alexander S.	Associate	0.10	36.00	360.00	Discussion with J. Yakumo regarding claims strategy.
02/18/2022	5	8	Davidson, Samantha K.	Associate	0.20	78.00	390.00	Review of claims objection spreadsheet and upcoming dates. Internal emails regarding the same.
02/20/2022	5	7	Neilson, Darren B.	Shareholder	0.50	225.00	450.00	Review of Rocky Mountain Advisory's assessment of claims (0.7). Make assessment and create strategy for separate classes of claims (0.8). Phone call with J. Yakumo (0.3). Phone call with J. Yakumo of Rocky Mountain Advisory regarding claims administration and potential objections and settlements.
02/20/2022	5	8	Davidson, Samantha K.	Associate	1.80	702.00	390.00	
02/25/2022	5	8	Davidson, Samantha K.	Associate	0.30	117.00	390.00	
02/26/2022	5	7	Neilson, Darren B.	Shareholder	0.30	135.00	450.00	Review and revisions to Notice of Effective Date.
					36.20	15,156.00		

Exhibit C

Expenses Detail

Cost Report

Polarity TE, Inc. / Ch. 11 Post-Bankruptcy

Date	Description	Qty	Amt	Narrative
01/01/2025	Westlaw Research	0.00	120.00	Westlaw Research, EDM, 01/01/2025
		0.00	120.00	