

Megan K. Baker (15086)
DORSEY & WHITNEY LLP
111 South Main Street, 21st floor
Salt Lake City, UT 84111
Telephone: (801) 933-7360
Facsimile: (801) 933-7373
Email: baker.megan@dorsey.com

Special Counsel for the Debtors

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

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

**SECOND AND FINAL 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
(NOVEMBER 1, 2023 – February 26, 2025)**

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 “Final Fee Application”). This Final 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. This Final Fee Application covers the post-petition period from November 1, 2023 – February 26, 2025 (the “Application Period”).

Through this Fee Application, Dorsey seeks an Order of the Court (i) allowing compensation totaling \$6,458.50 in fees and expenses of \$3,181.75 incurred during the period of November 1, 2023 through February 26, 2025 (the “Application Period”), for a total of \$9,640.25. This Final Fee Application further seeks approval of all fees and expenses incurred by Dorsey that were previously allowed on an interim basis in the total amount of \$118,441.45, plus the fees and reimbursement of expenses sought in this Final Fee Application for a grand total of \$128,081.70. 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 Final 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

4. On January 27, 2025, the Court entered an order *Confirming Debtor’s Plan Under Chapter 11 of the Bankruptcy Code* [Docket No. 190].

5. On February 26, 2025, the effective date of the Plan occurred.

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.¹

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].

¹ 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.

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").

9. On November 14, 2023, Dorsey filed its *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)* [Docket No. 127] (the "First Interim Application"), wherein Dorsey sought allowance and payment of compensation and reimbursement of expenses of \$107,175.00 in fees and \$11,266.45 in expenses for a total of \$118,441.45. The Court entered its Order Approving the First Interim Application on December 7, 2023 [Docket No. 140].

10. 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.

11. 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.

12. 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.

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 **Exhibit A** contain detailed and chronological lists of the services provided by Dorsey's professionals during the Application Period as well as detailed listings of expenses for which Dorsey seeks reimbursement.

18. Dorsey has categorized the time spent performing services into different matters as reflected the invoices attached hereto as **Exhibit A** and summarized below. 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)	\$1,720.50
Employment and Fee Applications (Matter 7)	\$4,411.00
Asset Disposition (Matter 8)	\$327.00
TOTAL	\$6,458.50

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	\$680.00	1.3	\$884.00
Megan K. Baker	Senior Attorney	\$545.00	7.6	\$4,142.00
Megan K. Baker	Senior Attorney	\$600.00	.2	\$120.00
Beth Anne Finley	Paralegal	\$340.00	1.5	\$510.00
Nick Beatty	Associate	\$535.00	1.5	\$802.50
TOTAL HOURS AND FEES BILLED:			12.1	\$6,458.50

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 November 1, 2023 through February 26, 2025 Dorsey billed \$1,720.50 for services rendered relating to this matter. The fees incurred for this matter during the Application Period were largely incurred providing the following services: preparation of required SEC and state registration filings and providing corporate governance advice.

B. Matter 7 – Fee/Employment Applications

From November 1, 2023 through February 26, 2025, Dorsey billed \$4,411.00 for services rendered relating to this matter. The fees incurred for this matter during the Application Period were largely incurred providing the following services: preparing, revising, and filing the First Interim Application and related order.

C. Matter 8 – Asset Disposition

From November 1, 2023 through February 26, 2025, Dorsey billed \$327.00 for services rendered relating to this matter. The fees incurred for this matter during the Application Period

were largely incurred providing the following services: analyzing the plan and disclosure statement and amendments thereto.

Expense Reimbursement

21. The total amount of expense reimbursement that Dorsey seeks for the Application Period is \$3,181.75. 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 **Exhibit A**, 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 sale of assets.

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.

REQUEST FOR ALLOWANCE AND AUTHORIZATION TO BE PAID

23. By this Final Fee Application, Dorsey requests that the Court enter an Order allowing Dorsey final compensation totaling \$6,458.50 in fees, and reimbursement of expenses totaling \$3,181.75, 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:

24. Compensation, and reimbursement of expenses be awarded to Dorsey in the total amount of \$9,640.25, which includes \$6,458.50 for professional services rendered, and \$3,181.75 in expense reimbursement for the Application Period (the “Dorsey Administrative Claim”);

25. Final compensation and reimbursement of expenses be awarded to Dorsey in the total amount of \$113,633.50 in fees, and \$14,448.20 in reimbursement of expenses;

26. 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

27. 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 27th day of March, 2025.

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 27th day of March, 2025, I electronically filed the **SECOND AND FINAL 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 (NOVEMBER 1, 2023 – FEBRUARY 26, 2025)** 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;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 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/ Megan K. Baker

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

December 21, 2023
Invoice Number 3937697

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

For Legal Services Rendered Through November 30, 2023

INVOICE TOTAL

Total For Current Legal Fees	\$340.00
Total Due This Invoice	\$340.00

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

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

December 21, 2023
Invoice Number 3937697

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

For Legal Services Rendered Through November 30, 2023

11/14/23	B. Finley	0.40	136.00	Preparation of Nevada 2023 annual list of officers and business license for each RegenETP MD, Inc. and RegenETP NV, Inc. (.2); send to R. Hague for signature via DocuSign (.1); file annual lists in Nevada (.1)
11/20/23	D. Marx	0.30	204.00	Review post effective amendments
	Total Hours	0.70		

			Total For Legal Fees	\$340.00
			Total This Invoice	\$340.00

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.



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

January 29, 2024
Invoice Number 3945942

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

For Legal Services Rendered Through December 31, 2023

INVOICE TOTAL

Total For Current Legal Fees	\$1,006.50
Total Due This Invoice	\$1,006.50

* 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

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

January 29, 2024
Invoice Number 3945942

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

For Legal Services Rendered Through December 31, 2023

12/01/23	N. Beatty	0.40	214.00	Begin coordination of terminations of registration statements
12/04/23	N. Beatty	0.40	214.00	Continue work on terminations of registration statements; edgarize documents
12/05/23	D. Marx	0.30	204.00	Review SEC requirements relating to use of a PO box number on a post-effective amendment
12/05/23	N. Beatty	0.50	267.50	Continue work on terminations of registration statements
12/07/23	N. Beatty	0.20	107.00	Termination of registration statements
	Total Hours	1.80		

Total For Legal Fees	\$1,006.50
Total This Invoice	\$1,006.50

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.



PolarityTE, Inc.
Client-Matter No.: 517028-00006
Invoice Number: 3945942

January 29, 2024
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937697	\$340.00	\$0.00	\$340.00
Prior Balance Due				\$340.00

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

June 26, 2024
Invoice Number 3987577

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

For Legal Services Rendered Through May 31, 2024

INVOICE TOTAL

Total For Current Legal Fees	\$374.00
Total For Current Disbursement and Service Charges	\$133.25
Total Due This Invoice	\$507.25

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

Payment Methods

ACH/Wire (Preferred Method)

Beneficiary Bank	U.S. Bank National Association 800 Nicollet Mall Minneapolis, MN 55402
ABA Routing Number	091000022
Account Number	1047-8339-8282
Swift Code	USBKUS44IMT

Check

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

Online Options

Contact our Billing team for first time access credentials at onlinepayments@dorsey.com

Payment site:
[Dorsey Login \(e-billexpress.com\)](https://dorsey.com/billing)

Please make reference to the invoice number – send remittance to remittance@dorsey.com

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

June 26, 2024
Invoice Number 3987577

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

For Legal Services Rendered Through May 31, 2024

03/28/24	B. Finley	0.50	170.00	Correspondence with C. Cushnir regarding reinstatement and renewal in Utah for RegenETP, Inc. and RegenETP MD, Inc. (.2); preparation of documents (.3)
04/02/24	B. Finley	0.50	170.00	Work on updates to reinstatement and renewal in Utah for RegenETP, Inc. and RegenETP MD, Inc. (.2); email to R. Hague for signature via DocuSign (.1); obtain certificate of good standing for RegenETP MD, Inc. from Nevada (.1); coordinate filing of reinstatement for RegenETP MD, Inc. and renewal for RegenETP, Inc. in Utah (.1)
04/18/24	B. Finley	0.10	34.00	Review and save filed Utah application for authority for RegenETP MD, Inc. (.1)

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



PolarityTE, Inc.
Client-Matter No.: 517028-00006
Invoice Number: 3987577

June 26, 2024
Page 2

Total Hours 1.10

Total For Legal Fees \$374.00

Disbursements and Service Charges

Corporate Payment Systems - Copies of Legal Documents - Nevada Secretary of State - Certificate of good standing for RegenETP MD, Inc. 04/02/24	51.25
Corporate Payment Systems - Filing Fee - Utah Division of Corporations - Application for authority for RegenETP MD, Inc. 04/02/24	54.00
Corporate Payment Systems - Filing Fee - Utah Division of Corporation - Delinquent annual renewal for RegenETP, Inc. 04/02/24	28.00

Total for Disbursements and Service Charges \$133.25

Total This Invoice \$507.25

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



PolarityTE, Inc.
Client-Matter No.: 517028-00006
Invoice Number: 3987577

June 26, 2024
Page 3

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937697	\$340.00	\$0.00	\$340.00
01/29/24	3945942	\$1,006.50	\$0.00	\$1,006.50
Prior Balance Due				\$1,346.50

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

December 21, 2023
Invoice Number 3937698

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

For Legal Services Rendered Through November 30, 2023

INVOICE TOTAL

Total For Current Legal Fees	\$3,201.00
Total Due This Invoice	\$3,201.00

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

December 21, 2023
Invoice Number 3937698

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

For Legal Services Rendered Through November 30, 2023

11/01/23	M. Baker	0.70	381.50	Draft fee application
11/02/23	M. Baker	1.50	817.50	Draft fee application
11/14/23	M. Baker	2.50	1,362.50	Revise fee application
11/14/23	D. Marx	0.70	476.00	Review and revise fee application
11/30/23	M. Baker	0.30	163.50	Correspondence with B. Rothschild and M. Willden regarding limited objection to fee application
	Total Hours	5.70		

Total For Legal Fees \$3,201.00

Total This Invoice \$3,201.00

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.



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

January 29, 2024
Invoice Number 3945943

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

For Legal Services Rendered Through December 31, 2023

INVOICE TOTAL

Total For Current Legal Fees	\$1,090.00
Total Due This Invoice	\$1,090.00

* 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

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

January 29, 2024
Invoice Number 3945943

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

For Legal Services Rendered Through December 31, 2023

12/01/23	M. Baker	0.50	272.50	Phone conference with M. Willden regarding fee application (.2); correspondence regarding payments and return of wire (.3)
12/04/23	M. Baker	0.60	327.00	Draft proposed order granting fee application (.5); correspondence with B. Rothschild and M. Willden regarding same (.1)
12/07/23	M. Baker	0.90	490.50	Draft and file proof of claim for pre-petition secured claim
	Total Hours	2.00		

			Total For Legal Fees	\$1,090.00
			Total This Invoice	\$1,090.00

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.



PolarityTE, Inc.
Client-Matter No.: 517028-00007
Invoice Number: 3945943

January 29, 2024
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937698	\$3,201.00	\$0.00	\$3,201.00
Prior Balance Due				\$3,201.00

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

February 13, 2025
Invoice Number 4051846

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

For Legal Services Rendered Through January 31, 2025

INVOICE TOTAL

Total For Current Legal Fees	\$120.00
Total Due This Invoice	\$120.00

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

Payment Methods

ACH/Wire (Preferred Method)

Beneficiary Bank	U.S. Bank National Association 800 Nicollet Mall Minneapolis, MN 55402
ABA Routing Number	091000022
Account Number	1047-8339-8282
Swift Code	USBKUS44IMT

Check

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

Online Options

Contact our Billing team for first time access credentials at onlinepayments@dorsey.com

Payment site:
[Dorsey Login \(e-billexpress.com\)](https://dorseylogin.com)

Please make reference to the invoice number – send remittance to remittance@dorsey.com

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

February 13, 2025
Invoice Number 4051846

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

For Legal Services Rendered Through January 31, 2025

01/15/25	M. Baker	0.20	120.00	Review invoices for final fee application
	Total Hours	0.20		

Total For Legal Fees			\$120.00
Total This Invoice			\$120.00

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



PolarityTE, Inc.
Client-Matter No.: 517028-00007
Invoice Number: 4051846

February 13, 2025
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937698	\$3,201.00	\$0.00	\$3,201.00
01/29/24	3945943	\$1,090.00	\$0.00	\$1,090.00
Prior Balance Due				\$4,291.00

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

December 21, 2023
Invoice Number 3937699

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through November 30, 2023

INVOICE TOTAL

Total For Current Disbursement and Service Charges	\$1,716.00
Total Due This Invoice	\$1,716.00

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

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

December 21, 2023
Invoice Number 3937699

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through November 30, 2023

Disbursements and Service Charges

CSC - Professional Service - Fee for preclearance filings in Nevada for PolarityTE MD, Inc. and PolarityTE, Inc. and Delaware for PolarityTE, Inc. 09/26/23	1,065.20
CSC - Professional Service - Fee for document retrieval work in Nevada for RegenEPT MD, Inc. 09/08/23	175.00
CSC - Professional Service - Fee for filing amendment in New York for PolarityTE, Inc. 10/13/23	285.40
CSC - Professional Service - Fee attempt to file in Louisiana for RegenETP, Inc. 11/10/23	190.40

Total for Disbursements and Service Charges \$1,716.00

Total This Invoice \$1,716.00

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.



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

June 26, 2024
Invoice Number 3987578

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through May 31, 2024

INVOICE TOTAL

Total For Current Legal Fees	\$272.50
Total Due This Invoice	\$272.50

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

Payment Methods

ACH/Wire (Preferred Method)

Beneficiary Bank	U.S. Bank National Association 800 Nicollet Mall Minneapolis, MN 55402
ABA Routing Number	091000022
Account Number	1047-8339-8282
Swift Code	USBKUS44IMT

Check

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

Online Options

Contact our Billing team for first time access credentials at onlinepayments@dorsey.com

Payment site:
[Dorsey Login \(e-billexpress.com\)](https://www.dorsey.com/billing)

Please make reference to the invoice number – send remittance to remittance@dorsey.com

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

June 26, 2024
Invoice Number 3987578

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through May 31, 2024

05/28/24	M. Baker	0.50	272.50	Review plan and disclosure statement
	Total Hours	0.50		

			Total For Legal Fees	\$272.50
			Total This Invoice	\$272.50

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



PolarityTE, Inc.
Client-Matter No.: 517028-00008
Invoice Number: 3987578

June 26, 2024
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937699	\$1,716.00	\$0.00	\$1,716.00
Prior Balance Due				\$1,716.00

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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 18, 2024
Invoice Number 3993306

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through June 30, 2024

INVOICE TOTAL

Total For Current Legal Fees	\$54.50
Total Due This Invoice	\$54.50

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

Payment Methods

ACH/Wire (Preferred Method)

Beneficiary Bank	U.S. Bank National Association 800 Nicollet Mall Minneapolis, MN 55402
ABA Routing Number	091000022
Account Number	1047-8339-8282
Swift Code	USBKUS44IMT

Check

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

Online Options

Contact our Billing team for first time access credentials at onlinepayments@dorsey.com

Payment site:
[Dorsey Login \(e-billexpress.com\)](https://dorsey.com)

Please make reference to the invoice number – send remittance to remittance@dorsey.com

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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 18, 2024
Invoice Number 3993306

Client-Matter No.: 517028-00008
Asset Disposition

For Legal Services Rendered Through June 30, 2024

06/19/24	M. Baker	0.10	54.50	Correspondence with D. Nielsen regarding amended plan
	Total Hours	0.10		

			Total For Legal Fees	\$54.50
			Total This Invoice	\$54.50

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



PolarityTE, Inc.
Client-Matter No.: 517028-00008
Invoice Number: 3993306

July 18, 2024
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/21/23	3937699	\$1,716.00	\$0.00	\$1,716.00
06/26/24	3987578	\$272.50	\$0.00	\$272.50
Prior Balance Due				\$1,988.50

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

Questions regarding this invoice? Please contact your Dorsey attorney or Accounts Receivable @ ARhelpdesk@dorsey.com or 612-492-5278.



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

January 29, 2024
Invoice Number 3945941

Client-Matter No.: 517028-00002
General Corporate

For Legal Services Rendered Through December 31, 2023

INVOICE TOTAL

Total For Current Disbursement and Service Charges	\$1,332.50
Total Due This Invoice	\$1,332.50

* 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

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

January 29, 2024
Invoice Number 3945941

Client-Matter No.: 517028-00002
General Corporate

For Legal Services Rendered Through December 31, 2023

Disbursements and Service Charges

Corporate Payment Systems - Filing Fee - Nevada Secretary of State - Annual list of officers, Directors and business license for RegenETP NV, Inc. and RegenETP MD, Inc. 11/14/23	1,332.50
---	----------

Total for Disbursements and Service Charges	\$1,332.50
--	-------------------

Total This Invoice	\$1,332.50
---------------------------	-------------------

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.



PolarityTE, Inc.
Client-Matter No.: 517028-00002
Invoice Number: 3945941

January 29, 2024
Page 2

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
07/21/23	3895197	\$3,573.00	\$0.00	\$3,573.00
Prior Balance Due				\$3,573.00

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