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*Attorneys for the Liquidating Trustee of Debtors' Estate*

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

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In re:	Case No. 23-bk-22358-KRA
PolarityTE, Inc., a Delaware corporation	Case No. 23-bk-22360-KRA
Debtor	Case No. 23-bk-22361-KRA
In re:	Chapter 11
PolarityTE, MD Inc., a Nevada corporation	Judge Kevin R. Anderson
Debtor	

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In re:  PolarityTE, Inc., a Nevada corporation  Debtor	<b>THIS FILING RELATES TO ALL DEBTORS<sup>1</sup></b>
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**ORDER APPROVING THE STIPULATION RESOLVING PROOFS OF CLAIM  
NOS. 17-1 AND 11-1 OF NIKOLAI SOPKO**

Upon consideration of the *Stipulation Resolving Proofs of Claim Nos. 17-2 (in Case No. 23-22358) and 11-1 (in Case No. 23-22360) Filed by Nikolai Sopko* (the “**Stipulation**”)<sup>2</sup> [Dkt. No. 242] submitted by John Curtis, as the Liquidating Trustee of the bankruptcy estate for debtors PolarityTE, Inc. (“**PTE**”), PolarityTE, MD Inc. (“**PTE MD**”), and PolarityTE, Inc. (“**PTE NV**”) (together, the “**Debtors**”); and no opposition having been filed; and the Court finding that it has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334, that this is a core matter under 28 U.S.C. § 157(b)(2), that notice of the Objection [Dkt. No. 245] was sufficient and proper, and that no further notice is necessary; and the Court having found and determined that the relief sought in the Stipulation is in the best interests of the Debtors, its estates, creditors, and all parties-in-interest, and just cause is found,

THEREFORE, IT IS HEREBY ORDERED:

1. The Stipulation is APPROVED.
2. Claim No. 17-2 in Case No. 23-22358 shall be reduced to an unsecured claim of \$325,162.51, of which \$15,150.00 is allowed as a priority unsecured claim.

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<sup>1</sup> The Debtors in these jointly administered 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.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Stipulation.

3. The Debtors' post-petition payment of \$15,150.00 shall be treated as a payment in full satisfaction of the allowed priority unsecured claim.

4. Claim No. 11-1 in Case No. 23-22360 shall be disallowed and reduced to \$0.

5. The Parties are authorized to take all actions necessary to effectuate the agreement reached pursuant to the Stipulation and authorized by this Order.

6. This Order shall be immediately effective upon its entry.

7. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

**[END OF ORDER]**

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**DESIGNATION OF PARTIES TO RECEIVE NOTICE OF COURT ORDER**

Service of the foregoing *Order* shall be served on the parties 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
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- **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,  
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v;Rachelle.D.Hughes@usdoj.gov;Brittany.Dewitt@usdoj.gov

**By U.S. Mail:** In addition to the parties receiving notice through the CM/ECF system, the following parties should be served notice pursuant to Fed R. Civ. P. 5(b).

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***Russell S. Walker***  
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South Jordan, UT 84095-8337

/s/ Darren Nielson  
Darren Nielson