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*Attorneys for the Liquidating Trustee*

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

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In re:  PolarityTE, Inc., a Delaware corporation  Debtor	Case No. 23-bk-22358-KRA  Case No. 23-bk-22360-KRA  Case No. 23-bk-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	<b>THIS FILING RELATES TO ALL DEBTORS<sup>1</sup></b>

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**LIQUIDATING TRUSTEE'S MOTION TO APPROVE FINAL DISTRIBUTION,  
AUTHORIZE DESTRUCTION OF DEBTORS' REMAINING RECORDS, AND FOR  
A FINAL DECREE AND ORDER CLOSING CASE**

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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.



John Curtis, as the Liquidating Trustee (“**Liquidating Trustee**”) for the combined debtors PolarityTE, Inc. (“**PTE**”), PolarityTE, MD Inc. (“**PTE MD**”), and PolarityTE, Inc. (“**PTE NV**”) (together, the “**Debtors**”) hereby submits this *Motion to Approve Final Distribution and For A Final Decree and Order Closing Case* (this “**Motion**”), seeking an order from this Court approving the final distribution as set forth herein, authorizing the Trustee to destroy the remaining business records of the Debtors, for a final decree and order closing case pursuant to 11 U.S.C. § 350 and Fed. R. Bank. P. 3002 and Local Rule 3002-1, and discharging the Trustee. In support hereof, the Debtor states as follows:

### **JURISDICTION AND BASES FOR RELIEF**

1. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334.
2. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
3. Venue is proper in this District under 28 U.S.C. §§ 1408(1) and 1409.

### **BACKGROUND**

4. The Debtors were a clinical stage biotechnology company that marketed and sold a product to treat complex wounds.
5. Due to U.S. Food and Drug Administration’s (“**FDA**”) guidance, the Debtors were unable to continue to sell their product without FDA approval which required expensive clinical trials.
6. Without sales revenue the Debtors were unable to continue to fund the clinical trials.
7. Rather than abandon the clinical trials and their promising product, on June 6, 2023 (the “**Petition Date**”), each Debtor filed a petition for relief under its Chapter 11 Case in the Bankruptcy Court.

8. On July 31, 2023, the Court approved the sale of substantially all the Debtors' operating assets to Grander Acquisition LLC ("**Grander**" and the "**Grander Sale**") (ECF 107) for the price of \$6,500,000.

9. The deadline for parties other than governmental entities to file proofs of claim against the Debtors expired on October 4, 2023 (the "**General Bar Date**") (ECF 26).

10. The deadline for governmental entities to file proofs of claim against the Debtors expired on December 4, 2023 (the "**Governmental Bar Date**", together with the General Bar Date, the "**Bar Dates**"). *Id.*

11. As of the filing of this Motion, 25 proofs of claim have been filed against the Debtors (the "**Proofs of Claim**").

12. On January 27, 2025, the Court confirmed (the "**Confirmation Order**") (ECF 190) Debtors' liquidating plan of reorganization (the "**Plan**").

13. Under the Plan the Effective Date occurred on February 26, 2025, at which time John Curtis was appointed as the Liquidating Trustee. (*See Notice of Occurrence of Effective Date of Debtors' Plan of Liquidation Dated August 15, 2024 Under Chapter 11 of the Bankruptcy Code*, ECF 194).

14. The Liquidating Trustee has resolved all outstanding objections to the Proofs of Claim.

15. The Liquidating Trustee has completed the steps necessary to complete the wind down as set forth in the Plan.

16. The Liquidating Trustee hereby seeks authority to make a final distribution to equity holders as set forth below.

### **Proposed Distributions**

Pursuant to the Plan, the Liquidating Trustee has completed its claims resolution process and has resolved any outstanding issues related to the dissolution of the Debtors. As such, the Liquidating Trustee is prepared to make a final distribution in the case. The Liquidating Trustee's proposed distribution is set forth in the attached **Exhibit A**.

All allowed Proofs of Claim have been or will be paid in full. After payment of all allowed Proofs of Claim, outstanding fees, expenses, and costs of administering the estate, there will be approximately \$3.2 million available for distribution to equity holders.

On or about August 25, 2025 the Liquidating Trustee entered into a Paying Agent Agreement with Equity Stock Transfer, LLC ("EST") wherein EST will maintain, administer and dispose of the remaining funds distributable to equity holders.

The remaining funds will be paid on a pro rata basis, as set forth in the Plan, to equity holders as set forth in the attached **Exhibit B**. All payments to equity holders shall be paid to the holder of the stock certificate. The majority of Equity holder distributions are being paid to by EST to Cede & Co., as nominee for the Depository Trust Company ("Cede & Co"), which is the named holder of the stock certificates held in "street name" for a large number of equity holders. Cede & Co will be responsible for distributing funds to the brokerage houses or individual equity holders and brokerage houses may ultimately deliver the distribution to individual equity interests. However, the Liquidating Trustee is providing notice of the Motion to all equity holders listed in this case and all persons on the mailing matrix. Any objections to the proposed distributions to equity holders must include a copy of the stock certificate listing the objecting party's name to ensure the objecting party is the proper party to assert any such objection.

### **Request for Final Decree**

Upon completion of the final distribution, the Debtors' bankruptcy estate will be fully administered. As such, the Debtors hereby requests that the Bankruptcy Court enter an order 1) approving the final distribution, authorizing the destruction of the Debtor's remaining business records, 3) enter a Final Decree pursuant to 11 U.S.C. § 350 and Fed. R. Bank. P. 3002 and Local Rule 3002-1 closing the case, and 4) discharging the Trustee.

DATED November 19, 2025.

**PARSONS BEHLE & LATIMER**

/s/ Darren Neilson

*Attorneys for the Liquidating Trustee*

# **EXHIBIT A**

*Liquidating Trustee's Proposed Distribution*

**LIQUIDATING TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 23-22358

**Exhibit A**

Case Name: PolarityTE, Inc., et al.

Liquidating Trustee Name: John Curtis

**Balance on hand: \$ 3,333,348**

Administrative Expenses (final payment results in 100% paid)

Applicant / Reason	Total Requested to Date	Accrued Prior to Effective Date & Paid	Accrued After Effective Date & Paid	Proposed Payment
Crowell Moring , special counsel	\$ 8,565.40	\$ 8,565.40	\$ -	\$ -
Dorsey & Whitney, special counsel	\$ 131,518.48	\$ 128,081.70	\$ 3,436.78	\$ -
Edward "Ned" Swanson, other	\$ 53,000.00	\$ 53,000.00	\$ -	\$ -
Mark Lehman, special counsel	\$ 17,037.50	\$ 17,037.50	\$ -	\$ -
Panitch Schwarze Belisario & Nadel, special counsel	\$ 1,702.50	\$ 1,702.50	\$ -	\$ -
Parsons Behle & Latimer, lead counsel	\$ 251,002.89	\$ 187,544.34	\$ 57,153.55	\$ 6,305.00
PricewaterhouseCoopers, tax professional	\$ 31,253.00	\$ 31,253.00	\$ -	\$ -
Rocky Mountain Advisory, financial professional	\$ 158,632.45	\$ 63,789.80	\$ 81,113.05	\$ 13,729.60
Sanchez-DeVanny Eseverri, special counsel	\$ 45.74	\$ 45.74	\$ -	\$ -
Tanner & Co., tax professional	\$ 15,671.37	\$ 15,671.37	\$ -	\$ -
Veritas Global f/k/a Kurtzman Carson Consultants, noticing agent	\$ 325,246.52	\$ 249,197.22	\$ 37,549.30	\$ 38,500.00
US Trustee, quarterly fees				\$ 23,358.00
Other administrative expenses to close out the Trust				\$ 49,854.28 [1]
Total to be paid for administrative expenses:				\$ 131,746.88
Remaining balance:				\$ 3,201,601.60

Allowed Administrative Claims (results in 100% paid)

Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
Edward (Ned) Swanson, Claim No. 14	\$ 17,000.00	\$ 17,000.00	\$ -
Franchise Tax Board, Claim No. 25	\$ 1,656.78	\$ 1,709.69	\$ - [2]
Jeff H. Dyer, Claim No. 8	\$ 4,677.42	\$ 4,677.42	\$ -
Peter A. Cohen, Claim No. 9	\$ 21,376.34	\$ 21,376.34	\$ -
Willie C. Bogan, Claim No. 13	\$ 4,962.37	\$ 4,962.37	\$ -
Total to be paid for allowed priority unsecured claims:			\$ -
Remaining balance:			\$ 3,201,601.60

Allowed Secured Claims (results in 100% paid)

Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
Dorsey & Whitney, Claim No. 21	\$ 42,679.33	\$ 42,679.33	\$ -
Wells Fargo Vendor Financial Services, Claim No. 2	\$ 16,894.71	\$ 18,788.86	\$ - [2]
Total to be paid for allowed priority unsecured claims:			\$ -
Remaining balance:			\$ 3,201,601.60

**LIQUIDATING TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 23-22358

**Exhibit A**

Case Name: PolarityTE, Inc., et al.

Liquidating Trustee Name: John Curtis

**Allowed Class 1 Priority Unsecured Claims (results in 100% paid)**

Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment	
Courtney Lisa Cushnir, Claim No. 8	\$ 15,150.00	\$ 16,520.03	\$ -	[2]
Franchise Tax Board, Claim Nos. 13 and 19	\$ 2,215.74	\$ 2,464.16	\$ -	[2]
Jacob Patterson, Claim No. 7	\$ 15,150.00	\$ 15,150.00	\$ -	
Kolby Luke Day, Claim No. 15	\$ 15,150.00	\$ 15,150.00	\$ -	
Massachusetts Department of Revenue, Claim No. 5	\$ 1,306.00	\$ 1,452.42	\$ -	[2]
Matthew Robert Rignell, Claim No. 12	\$ 15,150.00	\$ 15,150.00	\$ -	
Nikolai Sopko, Claim No. 17	\$ 15,150.00	\$ 15,150.00	\$ -	
Richard Hague, Claim No. 10	\$ 15,150.00	\$ 16,099.22	\$ -	[2]
Ryan Mathis, Claim No. 9	\$ 15,150.00	\$ 15,150.00	\$ -	
Total to be paid for allowed priority unsecured claims:			\$ -	
Remaining balance:			\$ 3,201,601.60	

**Allowed Class 3 General Unsecured Claims (final payment results in 100% paid)**

Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment	
Alira Health, scheduled claim	\$ 358,835.53	\$ 358,835.53	\$ -	
Cameron Hoyler, Claim No. 4	\$ 84,999.96	\$ 94,529.74	\$ -	[2]
Cellco Partnership d/b/a Verizon Wireless, Claim No. 6	\$ 3,592.42	\$ 3,995.18	\$ -	[2]
Courtney Lisa Cushnir, Claim No. 8	\$ 2,430.94	\$ 2,703.49	\$ -	[2]
Edward (Ned) Swanson, Claim No. 14	\$ 24,500.00	\$ 27,246.82	\$ -	[2]
EMI Health, scheduled claim	\$ 3,805.70	\$ 3,805.70	\$ -	
Franchise Tax Board, Claim No. 19	\$ 66.27	\$ 73.70	\$ -	[2]
Jacob Patterson, Claim No. 7	\$ 290,523.09	\$ 323,095.10	\$ -	[2]
Kolby Luke Day, Claim No. 15	\$ 318,311.55	\$ 353,999.07	\$ -	[2]
Lincoln National Life Insurance Company, scheduled claim	\$ 2,603.05	\$ 2,603.05	\$ -	
Massachusetts Department of Revenue, Claim No. 5	\$ 1,842.04	\$ 2,048.56	\$ -	[2]
Matthew Robert Rignell, Claim No. 12	\$ 1,003.84	\$ 1,116.39	\$ -	[2]
Nikolai Sopko, Claim No. 17	\$ 310,012.51	\$ 344,769.58	\$ -	[2]
Richard Hague, Claim Nos. 3 and 10	\$ 485,042.32	\$ 539,860.51	\$ -	[2]
Ryan Mathis, Claim No. 9	\$ 283,953.13	\$ 315,788.55	\$ -	[2]
Sanchez-DeVanny Eseverri, scheduled claim	\$ 45.74	\$ -	\$ 51.63	[3]
UnitedHealthcare Insurance Company, scheduled claim	\$ 51,728.28	\$ 51,728.28	\$ -	
Zift Interactive, scheduled claim	\$ 333.71	\$ -	\$ 376.71	[3]
Total to be paid for allowed subordinated claims:			\$ 428.34	
Remaining balance:			\$ 3,201,173.26	



**LIQUIDATING TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 23-22358

**Exhibit A**

Case Name: PolarityTE, Inc., et al.

Liquidating Trustee Name: John Curtis

**Class 4 Equity Interests and Rescission Claims**

Claimant	Interim Payments to Date	Proposed Payment
-- Various --	\$ -	\$ 3,201,173.26 [4]

Footnotes

[1] Other administrative expenses to close out the Trust includes estimated payments for records storage, software licenses, brokerage fees, stock transfer fees, and other third-party payments necessary for the administration of and closing of the Trust.

[2] Includes payment of interest on balances owed as of the Effective Date.

[3] The proposed payment includes estimated interest accrual through November 30, 2025. The actual interest will be determined by the distribution date, and will impact the amounts payable to the Class 4 claimants.

[4] See Exhibit B for a listing of the Debtors' equity holders as of February 25, 2025.

## **EXHIBIT B**

*Equity Holders*

EQUITY HOLDERS AS OF FEBRUARY 25, 2025

Case No.: 23-22358

Exhibit B

Case Name: PolarityTE, Inc., et al.

Liquidating Trustee Name: John Curtis

Source: Equity Stock Transfer, LLC

TAX-ID (Last 4)	ACCT#	HOLDER REG 1	HOLDER ADDRESS 1	HOLDER ADDRESS 2	CITY	STATE	ZIP CODE	COUNTRY	TOTAL SHARES
2919	255	ABDULLAHI MAHDI ALI	2930 BLAISDELL AVE APT 140		MINNEAPOLIS	MN	55408-2323	US	30
	109	ABERDEEN GS AMERICAN MICRO- CAP FUND	280 KING OF PRUSSIA RD		RADNOR	PA	19087-5110	US	4
3107	146	ALEC C STEINBERG	205 E 92ND ST APT 19G		NEW YORK	NY	10128-4264	US	1
9493	130	ALI MOKBEL	29580 MUIRLAND DR		FARMINGTON HILLS	MI	48334-2043	US	1
4678	103	ANDREW ISAACS	20 COOPER RD		SCARSDALE	NY	10583-2832	US	1
8806	147	ANDREW S STEINBERG	205 E 92ND ST APT 19G		NEW YORK	NY	10128-4264	US	1
1938	116	ANNA CHAPMAN	104 PINE KNOB CT		APEX	NC	27502-6560	US	4
	110	APCO WORLDWIDE INC	1299 PENNSYLVANIA AVE NW, #300		WASHINGTON	DC	20004	US	1
6404	22	ASHER ROSHANZAMIR	185 NORWOOD AVE		DEAL	NJ	07723-1239	US	18
8769	112	AST SMALL CAP VALUE-LEE MUNDER	655 BORAD ST, 17TH FL		NEWARK	NJ	07102-4410	US	17
1774	18	ATG CAPITAL LLC	ATTN JOHN O'ROURKE	610 W LAS OLAS BLVD, #1912	FT LAUDERDALE	FL	33312	US	5,057
0083	119	BARBARA HARRIS	7797 MONTECITO PL		DELRAY BEACH	FL	33446-4422	US	1
3650	213	BARRY & RENEE HONIG CHARITABLE FOUNDATION INC	ATTN ALAN HONIG	17582 BOCAIRE WAY	BOCA RATON	FL	33487	US	5,118
6785	113	BATCH PN-TCW SMCP	7 EASTON OVAL # EA4E78		COLUMBUS	OH	43219-6010	US	3
2658	210	BENJAMIN BRAUSER TTEE FBO BRAUSER FAMILY TRUST 2008 UA DTD 06/23/2008	4400 BISCAYNE BLVD STE 850		MIAMI	FL	33137	US	334
6531	208	BIOEVOLUTION ADVISORS LLC	41 SENECA RD		SEA RANCH LAKES	FL	33308	US	360
	115	BROADLAWN CAPITAL LLC	536 E SHORE RD		GREAT NECK	NY	11024	US	7
0236	260	CARMELLA CASTELLUZZO & CHARLES CASTELLUZZO JT TEN	22 BUTTERNUT DR		VERNON	NJ	07462-3301	US	1
5119	165	CEDE & CO	DEPOSITORY TRUST COMPANY	570 WASHINGTON BLVD	JERSEY CITY	NJ	07310	US	7,364,698
8698	78	CHARDAN CAPITAL MARKETS LLC	ATTN SCOTT BLAKEMAN DIRECTOR	17 STATE ST, #1600	NEW YORK	NY	10004	US	23
5639	117	CHARLES EBEL	1501 W LAKEWOOD AVE		DURHAM	NC	27707-1245	US	4
1290	183	CHARLES SCHAFFRAN	950 PARK AVE		NEW YORK	NY	10028-0320	US	1
8066	124	DARMON D KUNTZ IRA	1107 W OAKGLEN DR		PEORIA	IL	61614-4138	US	2
5813	6	DARWIN INVESTMENTS LLC	1151 N FT LAUDERDALE BEACH BLVD, #14D		FT LAUDERDALE	FL	33304	US	500
7790	170	DAVID GODDARD	4324 PROMENADE WAY #112		MARINA DEL REY	CA	90292-6288	US	1
6565	133	DAVID OSTROW	8 SILVER BIRCH RD		MERRICK	NY	11566-3235	US	1
9586	227	DAVID SEABURG	170 E 78TH ST, #3-F		NEW YORK	NY	10075	US	600
5259	264	DAYMON T LANE & SHANNAH C LANE JT TEN	120 JONES RD		POOLER	GA	31322-9379	US	2
1100	266	DEBORAH TUCKER & EDWARD L TUCKER JT TEN	3137 INDIAN HILLS DR		HOWELL	MI	48855-9291	US	1
9968	102	DENNIS FRIEDMAN	45 PARK AVE APT 303		NEW YORK	NY	10016-3488	US	2
8433	256	DHAWAL CHOHAN & PRITI PARKAR JT TEN	1517 EATON AVE		SAN CARLOS	CA	94070-4845	US	100
1172	151	EDWARD STIEL & HEIDE STIEL JT TEN	2469 65TH ST, BSMT STE		BROOKLYN	NY	11204-4170	US	7
3712	104	ELIZABETH LARSON	C/O ELIZABETH RICE GROSSMAN	1464 HIDDEN VALLEY RD	THOUSAND OAKS	CA	91361-5004	US	1
4594	131	EMILY OBARR	902 DAWES ST		CHAPEL HILL	NC	27516-3006	US	1
	161	EST AS EXCHANGE AGENT FOR OLD MAJESCO ENTERTAINMENT	237 W 37TH ST, #602		NEW YORK	NY	10018	US	1
0936	118	FG PARTNERS	1401 CAMINO DEL MAR, #202		DEL MAR	CA	92014-2502	US	5
4679	159	GARY ANTHONY	37 STATE ROUTE 33		FREEHOLD	NJ	07728-2506	US	20
4960	175	GARY KUCHER	928 N SAN VICENTE BLVD APT 207		WEST HOLLYWOOD	CA	90069-3850	US	3
7581	174	HARLAN R KRUMPFES	9650 N ROCK RIDGE TRL		FOUNTAIN HILLS	AZ	85268-5935	US	1
7099	186	HILDA SPITZ	1 CHRISTIE PL #303E		SCARSDALE	NY	10583-8307	US	1
3957	145	HILTON SOKOL	33 WILLOWBROOK DR		NORTH CALDWELL	NJ	07006-4411	US	2
7802	263	HOWARD L MANUEL	2220 FAIRFAX DR APT 611		ARLINGTON	VA	22201-6632	US	44
3864	251	IBRAHIMA MAIGA	2718 LAFEUILLE CIR APT 10		CINCINNATI	OH	45211-8247	US	1
7474	148	JAKE STEINBERG	205 E 92ND ST APT 19G		NEW YORK	NY	10128-4264	US	1
3282	176	JAMES LEFKOWITZ	1454 BLUERIDGE DR		BEVERLY HILLS	CA	90210-2209	US	1
4772	182	JAY RUBIN	6010 NEW UTRECHT AVE		BROOKLYN	NY	11219-5076	US	14
2021	231	JENNIFER IRVIN	524 NE 112TH ST APT #5		SEATTLE	WA	98125	US	32
	123	JENNIFER KLINEC	190 ST JOHN ST, #102		LONDON EC1V 4JY			UK	1
6448	265	JOHN R COLEMAN	16601 N 12TH ST APT 3091		PHOENIX	AZ	85022-7729	US	1

EQUITY HOLDERS AS OF FEBRUARY 25, 2025

Case No.: 23-22358

Exhibit B

Case Name: PolarityTE, Inc., et al.

Liquidating Trustee Name: John Curtis

Source: Equity Stock Transfer, LLC

TAX-ID (Last 4)	ACCT#	HOLDER REG 1	HOLDER ADDRESS 1	HOLDER ADDRESS 2	CITY	STATE	ZIP CODE	COUNTRY	TOTAL SHARES
0844	20	JOHN STETSON TTEE FBO STETSON CAPITAL INVESTMENTS INC RET PLAN UAD 01/01/2012	811 SE 26TH AVE		FORT LAUDERDALE	FL	33301-2711	US	1,578
9292	194	JOSEPH GRAY	12624 SE 7TH PL		BELLEVUE	WA	98005-3514	US	1
5872	189	JOSEPH SUTTON	415 PARKER AVE		DEAL	NJ	07723-1432	US	1
2830	179	JOYCE MYERS	50 BUCKINGHAM ST		CAMBRIDGE	MA	02138	US	1
5940	202	JTS KIDS TRUST LLC	101 PARK AVE		RIVER FOREST	IL	60305	US	2,400
6455	209	JUDITH MORTON	1640 TERRACE WAY		WALNUT CREEK	CA	94597	US	40
7964	178	KEITH MCCURDY	899 BARRON AVE		PALO ALTO	CA	94306-2613	US	17
5511	173	KENNETH R KOCH	86 LOVELL RD		NEW ROCHELLE	NY	10804-2117	US	1
3765	106	L GREGORY RICE	133 E 80TH ST APT 3A		NEW YORK	NY	10075-0371	US	1
0827	125	LABORERS NATL PENSION PL TFA/M	14140 MIDWAY RD, #105		DALLAS	TX	75244	US	11
7458	39	LAURI COLADONATO	29 COURTLAND DR		HAZLET	NJ	07730	US	384
3282	105	LEVERAGE COMPANY	ATTN: STEPHEN LEVINSON	3030 PENNSYLVANIA AVE	SANTA MONICA	CA	90404-4112	US	1
4427	120	LISA HANOCK JASIE	155 E 29TH ST APT 9E		NEW YORK	NY	10016-8171	US	1
1392	127	LOWER COLORADO RIVER AUTHORITY	200 NEWPORT AVE-JQ7		QUINCY	MA	02171	US	2
7808	33	MELECHDAVID INC	5154 LAGORCE DR		MIAMI BEACH	FL	33140-2104	US	40
6822	211	MICHAEL CALLAHAN	4880 KELSO RD		BOULDER	CO	80301	US	4,000
5857	171	MICHAEL GOLDSTEIN PENSION PLAN	3 E 84TH ST PH		NEW YORK	NY	10028-0427	US	7
6153	129	MICHAEL MEYERS	11556 BELLAGIO RD		LOS ANGELES	CA	90049	US	2
3899	246	MINNIE BAYLOR-HENRY	112 BEACH ST # 5		BOSTON	MA	02111	US	155
7841	101	NANCY DOLINSKY	1049 PARK AVE APT 4B		NEW YORK	NY	10028-1061	US	1
3370	172	NORIKO HORII	2620 BAYPORT DR		TORRANCE	CA	90503-8922	US	5
6920	226	PAUL E MANN	1108 SE STRAHMORE DR		PORT SAINT LUCIE	FL	34952	US	618
3694	108	PAUL WALFISH	546 HOWARD AVE		WOODMERE	NY	11598	US	4
1192	184	PEPPER SCHWARTZ	PO BOX 2005		SNOQUALMIE	WA	98065-2005	US	3
9118	245	PETER A COHEN	40 W 57TH ST, #2020		NEW YORK	NY	10019	US	214
9118	224	PETER A COHEN TTEE FBO THE PETER A COHEN REV TRUST UA DTD 08/12/2010	40 W 57TH ST, #2020		NEW YORK	NY	10019	US	300
1236	9	PINEHURST CAPITAL LLC	1 PENN PLZ, #2805		NEW YORK	NY	10119-0002	US	80
8855	150	RACHEL STERN	10A HEATHCOTE RD		SCARSDALE	NY	10583-4414	US	1
5546	261	RICHARD F DAZEY III	2264 PERRY DR SW		CANTON	OH	44706-2169	US	1
3472	137	RICHARD SACKS	3419 ELLMORE LN		OAKTON	VA	22124-2251	US	1
0368	149	RICHARD STEINBERG	205 E 92ND ST #19G		NEW YORK	NY	10128-4264	US	4
	136	ROYCE US SMALL CAP OPPORTUNITY	C/O CHERYL MOORE	8800 TINICUM BLVD, 4TH FL SOUTH	PHILADELPHIA	PA	19153	US	6
0586	138	SCE-SSGA Q EQTY	C/O STATE STREET GLOBAL ADVISORS	1 LINCOLN ST	BOSTON	MA	02111	US	2
5714	140	SCHONFELD SECURITIES LLC	ONE JERICHO PLAZA, #301		JERICHO	NY	11753	US	8
9840	144	SIRIOS CAPITAL MGMT	ONE INTERNATIONAL PLACE	30TH FL	BOSTON	MA	02110	US	1
0532	191	SOPHIE M WAKEHAM	965 WARREN PKWY		TEANECK	NJ	07666-5630	US	1
9410	139	STANLEY SCHLESINGER	165 E 72ND ST		NEW YORK	NY	10021-4335	US	1
6979	198	STEVE GORLIN	150 DIFFICULT LANE		ASPEN	CO	81611	US	27
6943	168	STEVEN ERLBAUM	C/O REGENCY GROUP	124 SIBLEY AVE	ARDMORE	PA	19003	US	5
7332	141	STUART SEIGEL	131 CHEYENNE WAY		WAYNE	NJ	07470-4906	US	1
4224	259	THOMAS J DELUCCIA	705 CREEKVIEW DR		GREENVILLE	SC	29607-6007	US	8
3276	152	TRINAD CAPITAL LP	269 S BEVERLY DR, #1450		BEVERLY HILLS	CA	90212	US	12
6785	153	UNI-STONERIDGE SC	7 EASTON OVAL, #EA4E78		COLUMBUS	OH	43219-6010	US	3
4071	37	US COMMONWEALTH LIFE AI POLICY #2013-017	AMERICAN INTERNATIONAL PLAZA	250 MUNOZ RIVERA AVE, #710	SAN JUAN	PR	00918	US	75
1737	257	WAI-LEUNG CHAN & CINDY Y CHENG JT TEN	54 RAVEN CIR		CRANSTON	RI	02921-3558	US	120
5390	2	WEDBUSH SECURITIES INC	1000 WILSHIRE BLVD, #850		LOS ANGELES	CA	90017-2482	US	7
4911	155	WILLIAM WACHTEL	341 WHIPPOOWILL RD		CHAPPAQUA	NY	10514	US	1
8090	223	WILLIE C BOGAN	1943 ROSECREST DR		OAKLAND	CA	94602	US	300
0926	258	YAMEL THOMAS	19730 NW 57TH PL		HIALEAH	FL	33015-4925	US	1
8240	262	YEHUDI F LANDER	1919 SE 10TH AVE APT 5108		FT LAUDERDALE	FL	33316-3177	US	4
3749	156	YOSSEFFA WALFISH	21 MEADOW LN		LAWRENCE	NY	11559-1827	US	4
Total Shares									7,387,493

# **EXHIBIT C**

*Proposed Order*

Brian M. Rothschild, USB #15316  
Darren Neilson, USB #15005  
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[ecf@parsonsbehle.com](mailto:ecf@parsonsbehle.com)

*Attorneys for the Liquidating Trustee*

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

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In re:  PolarityTE, Inc., a Delaware corporation  Debtor	Case No. 23-bk-22358-KRA  Case No. 23-bk-22360-KRA  Case No. 23-bk-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	<b>THIS FILING RELATES TO ALL DEBTORS<sup>2</sup></b>

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<sup>2</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.

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**ORDER GRANTING LIQUIDATING TRUSTEE'S MOTION TO APPROVE FINAL DISTRIBUTION, AUTHORIZE DESTRUCTION OF DEBTORS' REMAINING RECORDS, AND FOR A FINAL DECREE AND ORDER CLOSING CASE**

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Upon consideration of the Motion to Approve Final Distribution and For A Final Decree and Order Closing Case (the "Motion") of John Curtis, as the Liquidating Trustee ("**Liquidating Trustee**") for the combined debtors PolarityTE, Inc. ("**PTE**"), PolarityTE, MD Inc. ("**PTE MD**"), and PolarityTE, Inc. ("**PTE NV**") (together, the "**Debtors**"), pursuant to Bankruptcy Code section 350(a), Bankruptcy Rule 3022, and Local Rule 3022-1; and it appearing that the Chapter 11 Case has been fully administered; and the Court having found that good and sufficient cause exists for granting the Motion,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as forth herein.
2. Any objections to the entry of this Order or the relief granted herein and requested in the Motion that have not been withdrawn, waived, or settled, are hereby OVERRULED and DENIED on the merits.
3. The Chapter 11 Cases of the Debtors are hereby CLOSED and a final decree is granted effective as of the date of entry of this Order; *provided, however*, that this Court shall retain jurisdiction as provided in the Plan and the Confirmation Order.
4. The Clerk of Court shall enter this Final Decree on each of the dockets of the Closing Cases and thereafter such dockets shall be marked as "Closed."
5. The requirement to file a closing report in each of the Closing Cases is hereby waived

6. The Liquidation Trustee shall file and serve on the U.S. Trustee any remaining quarterly reports and pay any quarterly fees due and owing pursuant to 28 U.S.C. § 1930(a)(6) within thirty (30) days of the entry of this Order.

7. Entry of this Final Decree is without prejudice to the rights of the Liquidation Trustee, the U.S. Trustee, or any other party in interest to seek to reopen the Chapter 11 Case for cause pursuant to Bankruptcy Code section 350(b).

8. The Liquidation Trustee, or their respective agents, are authorized to abandon and/or destroy the Debtor's records (both physical and digital).

9. The Liquidating Trustee is authorized to make a final distribution to equity holders as set forth on Exhibit A to the Motion.

10. With the exception of the obligations under set forth in this Order, the Liquidation Trustee and its agents, attorneys, professionals, advisors, and other representatives (a) have complied with all of their obligations under the Plan, (b) are fully and finally released and discharged of and from any duties, obligations, accountings or other matters of any nature with respect to the Plan and Chapter 11 Case, and (c) have no further responsibilities or obligations in connection with the Plan or Chapter 11 Case aside from making final distributions in accordance with the terms of the Plan and Confirmation Order.

11. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, and 9014 or otherwise, the terms and conditions of this Final Decree and Order shall be immediately effective and enforceable upon its entry.



Brian M. Rothschild, USB #15316  
Darren Neilson, USB #15005  
Alexander S. Chang, USB #18879  
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[AChang@parsonsbehle.com](mailto:AChang@parsonsbehle.com)  
[ecf@parsonsbehle.com](mailto:ecf@parsonsbehle.com)

**Hearing Date: Tuesday,  
January 6, 2026 at 9:30 AM**

**Objection Deadline: Friday,  
December 5, 2025**

*Attorneys for the Liquidating Trustee*

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

In re  PolarityTE, Inc., a Delaware corporation  Debtor.	Case No. 23-bk-22358-KRA  Case No. 23-bk-22360-KRA
In re  PolarityTE, MD Inc., a Nevada corporation,  Debtor.	Case No. 23-bk-22361-KRA  Jointly Administered Chapter 11 Cases  Judge Cathleen D. Parker
In re  PolarityTE, Inc., a Nevada corporation,  Debtor.	<b>THIS DOCUMENT RELATES TO ALL DEBTORS</b>

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**NOTICE UNDER LOCAL RULE 9013-1 OF LIQUIDATING  
TRUSTEE'S MOTION TO APPROVE FINAL DISTRIBUTION,  
AUTHORIZE DESTRUCTION OF DEBTORS' REMAINING  
RECORDS, AND FOR A FINAL DECREE AND ORDER CLOSING  
CASE AND NOTICE OF HEARING**

---

**PLEASE TAKE NOTICE** that John Curtis, as the Liquidating Trustee (the “**Liquidating Trustee**”), for the combined debtors PolarityTE, Inc. (“**PTE**”), PolarityTE, MD Inc. (“**PTE MD**”), and PolarityTE, Inc. (“**PTE NV**”) (together, the “**Debtors**”) has filed with the United States Bankruptcy Court for the District of Utah (the “**Court**”) its Motion to Approve Final Distribution, Authorize Destruction of Debtors’ Remaining Records, and for a Final Decree and Order Closing Case (the “**Motion**”) (ECF 280), under section 350 of title of the United States Code (the “**Bankruptcy Code**”), Rule 3002 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 3002-1 of the Local Rules of Practice of the United States Bankruptcy Court for the District of Utah (the “**Local Rules**”) and that the Court has reserved a hearing (the “**Hearing**”) before the Honorable Cathleen D. Parker on the Motion on **Tuesday, January 6, 2026 at 9:30 a.m. (Prevailing Utah Time)** in the above-referenced Court located at 350 South Main Street, Salt Lake City, UT 84101.

**PLEASE TAKE FURTHER NOTICE** that the Court will hold the Hearing by and allow for remote participation using the following information:

<https://www.zoomgov.com/j/16041961337>

**Meeting ID: 160 4196 1337**

**Passcode/Participant ID: 055360**

**or by telephone at +1 669 254 5252**

**YOUR RIGHTS MAY BE AFFECTED.** You should read these papers carefully and discuss them with your attorney, if you have one in this chapter 11 case. If you do not have an attorney, you may wish to consult one.

**Relief Requested.** By the Motion, the Liquidating Trustee seeks entry of an order, in the form attached as Exhibit C to the Motion, authorizing (i) the closing the Chapter 11 Cases of the Debtors; (ii) the abandonment and/or destruction of the Debtor’s records, both physical and digital; and (iii) make a final distribution to equity holders as set forth in Exhibit A to the Motion.

**IT IS POSSIBLE THAT THE COURT WILL HOLD NO HEARING ON THE MOTION UNLESS A WRITTEN OBJECTION IS FILED WITH THE CLERK OF THE COURT ON OR BEFORE THE OBJECTION DEADLINE SET FORTH BELOW.**

If you do not want the Court to grant the relief requested in the Motion, then you or your attorney must—

(1) on or before December 5, 2025 (the “**Objection Deadline**”), file with the Court electronically or at the address below a written Objection, explaining your position:

United States Bankruptcy Court  
350 South Main Street, Room 301  
Salt Lake City, UT 84101

If you mail your objection to the Court for filing, you must mail it early enough so that the Court will receive it on or before the Objection Deadline. You must also mail a copy to the undersigned counsel at the following address:

**PARSONS BEHLE & LATIMER**  
Attn: Brian M. Rothschild  
201 S. Main St. Suite 1800  
Salt Lake City, UT 84111

(2) attend a hearing on **Tuesday, January 6, 2026 at 9:30 a.m. (MT)** at 350 South Main Street, Salt Lake City, UT 84101, set before the Honorable Cathleen D. Parker. The Court may hold hearings using remote or telephonic means in accordance with the connection information, above. There will be no further notice of the Hearing, and failure to attend the Hearing will be deemed a waiver of your objection.

**IF YOU OR YOUR ATTORNEY DO NOT TAKE THESE STEPS, THE COURT MAY DECIDE THAT YOU DO NOT OPPOSE THE RELIEF SOUGHT IN THE MOTION AND MAY ENTER AN ORDER GRANTING THE REQUESTED RELIEF. IN THE ABSENCE OF A TIMELY-FILED OBJECTION (FILED BEFORE THE OBJECTION**

**DEADLINE), THE UNDERSIGNED WILL ASK THE COURT TO ENTER AN ORDER  
APPROVING THE APPLICATION WITHOUT HOLDING THE HEARING.**

Dated this 21st day of November, 2025.

/s/ Alexander S. Chang

Brian M. Rothschild

Darren Nielson

Alexander S. Chang

*Attorneys for the Liquidating Trustee*

### **CERTIFICATE OF SERVICE**

I hereby certify that on November 21, 2025, I caused a true and correct copy of the **NOTICE UNDER LOCAL RULE 9013-1 OF LIQUIDATING TRUSTEE'S MOTION TO APPROVE FINAL DISTRIBUTION, AUTHORIZE DESTRUCTION OF DEBTORS' REMAINING RECORDS, AND FOR A FINAL DECREE AND ORDER CLOSING CASE AND NOTICE OF HEARING** (the "**Document**") and a copy of the Motion to be filed with the Court's ECF system, which effected electronic service on the following:

- **James W. Anderson** [jwa@clydesnow.com](mailto:jwa@clydesnow.com), [gmortensen@clydesnow.com](mailto:gmortensen@clydesnow.com)
- **Megan K Baker** [baker.megan@dorsey.com](mailto:baker.megan@dorsey.com)
- **Brian M. Rothschild** [brothschild@parsonsbehle.com](mailto:brothschild@parsonsbehle.com), [dnielson@parsonsbehle.com](mailto:dnielson@parsonsbehle.com), [achang@parsonsbehle.com](mailto:achang@parsonsbehle.com)
- **Gary M. Freedman** [gary.freedman@nelsonmullins.com](mailto:gary.freedman@nelsonmullins.com), [sarah.castillo@nelsonmullins.com](mailto:sarah.castillo@nelsonmullins.com); [francis.santelices@nelsonmullins.com](mailto:francis.santelices@nelsonmullins.com)
- **Elaine A. Monson** [emonson@rqn.com](mailto:emonson@rqn.com), [docket@rqn.com](mailto:docket@rqn.com); [jsears@rqn.com](mailto:jsears@rqn.com)
- **Ellen E. Ostrow** [eostrow@foley.com](mailto:eostrow@foley.com), [ellen-ostrow-4512@ecf.pacerpro.com](mailto:ellen-ostrow-4512@ecf.pacerpro.com); [docketflow@foley.com](mailto:docketflow@foley.com); [geysa.peeler@foley.com](mailto:geysa.peeler@foley.com)
- **Rachel A. Sternlieb** [rachel.sternlieb@nelsonmullins.com](mailto:rachel.sternlieb@nelsonmullins.com)
- **Landon S. Troester** [lst@clydesnow.com](mailto:lst@clydesnow.com), [rcondos@clydesnow.com](mailto:rcondos@clydesnow.com)
- **United States Trustee** [USTPRegion19.SK.ECF@usdoj.gov](mailto:USTPRegion19.SK.ECF@usdoj.gov)
- **Russell S. Walker** [russellw@pearsonbutler.com](mailto:russellw@pearsonbutler.com), [sasha@pearsonbutler.com](mailto:sasha@pearsonbutler.com)
- **Melinda Willden** tr [melinda.willden@usdoj.gov](mailto:melinda.willden@usdoj.gov), [James.Gee@usdoj.gov](mailto:James.Gee@usdoj.gov); [Lindsey.Huston@usdoj.gov](mailto:Lindsey.Huston@usdoj.gov); [Rinehart.Peshell@usdoj.gov](mailto:Rinehart.Peshell@usdoj.gov); [Rachelle.D.Hughes@usdoj.gov](mailto:Rachelle.D.Hughes@usdoj.gov); [Brittany.Dewitt@usdoj.gov](mailto:Brittany.Dewitt@usdoj.gov)

### **CERTIFICATE OF SERVICE BY MAIL OR OTHER MEANS**

I hereby certify that on May 21, 2025, I caused to be served a true and correct copy of the foregoing Document as follows:

**Mail Service: First-class U.S. mail, postage pre-paid, addressed to:**

***Matthew Robert Rignell***  
102 W Misty Brook Ln  
Stansbury Park, UT 84074

***Courtney Lisa Cushnir***  
2992 S Elgin Hill Court  
Salt Lake City, UT 84106

***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

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

/s/ Alexander S. Chang  
\_\_\_\_\_  
Alexander S. Chang

Brian M. Rothschild, USB #15316  
Darren Neilson, USB #15005  
Alexander S. Chang, USB #18879  
**PARSONS BEHLE & LATIMER**  
201 South Main Street, Suite 1800  
Salt Lake City, Utah 84111  
Telephone: 801.532.1234  
Facsimile: 801.536.6111  
[BRothschild@parsonsbehle.com](mailto:BRothschild@parsonsbehle.com)  
[DNeilson@parsonsbehle.com](mailto:DNeilson@parsonsbehle.com)  
[AChang@parsonsbehle.com](mailto:AChang@parsonsbehle.com)  
[ecf@parsonsbehle.com](mailto:ecf@parsonsbehle.com)

*Attorneys for the Liquidating Trustee*

---

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

---

In re  PolarityTE, Inc., a Delaware corporation  Debtor.	Case No. 23-bk-22358-KRA  Case No. 23-bk-22360-KRA
In re  PolarityTE, MD Inc., a Nevada corporation,  Debtor.	Case No. 23-bk-22361-KRA  Jointly Administered Chapter 11 Cases  Judge Cathleen D. Parker
In re  PolarityTE, Inc., a Nevada corporation,  Debtor.	<b>THIS DOCUMENT RELATES TO ALL DEBTORS</b>

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**DESIGNATION OF PARTIES TO RECEIVE NOTICE OF COURT  
ORDER TO APPROVE FINAL DISTRIBUTION, AUTHORIZE  
DESTRUCTION OF DEBTORS' REMAINING RECORDS, AND FOR A  
FINAL DECREE AND ORDER CLOSING CASE AND NOTICE OF  
HEARING**

---

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](mailto:jwa@clydesnow.com), [gmortensen@clydesnow.com](mailto:gmortensen@clydesnow.com)
- **Megan K Baker** [baker.megan@dorsey.com](mailto:baker.megan@dorsey.com)
- **Brian M. Rothschild** [brothschild@parsonsbehle.com](mailto:brothschild@parsonsbehle.com), [dnielson@parsonsbehle.com](mailto:dnielson@parsonsbehle.com), [achang@parsonsbehle.com](mailto:achang@parsonsbehle.com)
- **Gary M. Freedman** [gary.freedman@nelsonmullins.com](mailto:gary.freedman@nelsonmullins.com), [sarah.castillo@nelsonmullins.com](mailto:sarah.castillo@nelsonmullins.com); [francis.santelices@nelsonmullins.com](mailto:francis.santelices@nelsonmullins.com)
- **Elaine A. Monson** [emonson@rqn.com](mailto:emonson@rqn.com), [docket@rqn.com](mailto:docket@rqn.com); [jsears@rqn.com](mailto:jsears@rqn.com)
- **Ellen E. Ostrow** [eostrow@foley.com](mailto:eostrow@foley.com), [ellen-ostrow-4512@ecf.pacerpro.com](mailto:ellen-ostrow-4512@ecf.pacerpro.com); [docketflow@foley.com](mailto:docketflow@foley.com); [geysa.peeler@foley.com](mailto:geysa.peeler@foley.com)
- **Rachel A. Sternlieb** [rachel.sternlieb@nelsonmullins.com](mailto:rachel.sternlieb@nelsonmullins.com)
- **Landon S. Troester** [lst@clydesnow.com](mailto:lst@clydesnow.com), [rcondos@clydesnow.com](mailto:rcondos@clydesnow.com)
- **United States Trustee** [USTPRegion19.SK.ECF@usdoj.gov](mailto:USTPRegion19.SK.ECF@usdoj.gov)
- **Russell S. Walker** [russellw@pearsonbutler.com](mailto:russellw@pearsonbutler.com), [sasha@pearsonbutler.com](mailto:sasha@pearsonbutler.com)
- **Melinda Willden** tr [melinda.willden@usdoj.gov](mailto:melinda.willden@usdoj.gov), [James.Gee@usdoj.gov](mailto:James.Gee@usdoj.gov); [Lindsey.Huston@usdoj.gov](mailto:Lindsey.Huston@usdoj.gov); [Rinehart.Peshell@usdoj.gov](mailto:Rinehart.Peshell@usdoj.gov); [Rachelle.D.Hughes@usdoj.gov](mailto:Rachelle.D.Hughes@usdoj.gov); [Brittany.Dewitt@usdoj.gov](mailto: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).



***Matthew Robert Rignell***  
102 W Misty Brook Ln  
Stansbury Park, UT 84074

***Courtney Lisa Cushnir***  
2992 S Elgin Hill Court  
Salt Lake City, UT 84106

***Crowell & Moring LLP***  
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590 Madison Avenue  
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***David F. Marx***  
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21st Floor  
Salt Lake City, UT 84111

/s/ Alexander S. Chang  
Alexander S. Chang