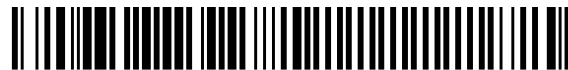


SUMMARY COVER SHEET OF FEE APPLICATION

Name of applicant	Parsons Behle & Latimer
Name of client	PolarityTE, Inc.; PolarityTE MD, Inc.; and PolarityTE, Inc. (Debtors)
Time period covered by this application	March 25, 2022 to July 31, 2022
Total compensation sought this period	\$123,491.50
Total expenses sought this period	\$5,498.70
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	0
Total expenses approved by interim order to date	0
Total compensation and expenses paid to date (per Compensation Procedures Order) (including applied retainer)	0
Blended rate in this application for all timekeepers	\$445.34
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	13
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	8

Case Name: In re PolarityTE, Inc., et al.
Case Number: 23-22358-KRA (lead case)
Applicant's Name: Parsons Behle & Latimer
Date of Application: November 13, 2023
Interim or Final: Interim



J. Thomas Beckett, USB #5587
Brian M. Rothschild, USB #15316
Darren Neilson, USB #15005
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Attorneys for the Debtors

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

In PolarityTE, Inc., a Delaware corporation Debtor	re: Case No. 23-22358-KRA Case No. 23-22360-KRA Case No. 23-22361-KRA
In PolarityTE, MD Inc., a Nevada corporation Debtor	re: Chapter 11 Judge Kevin R. Anderson
In PolarityTE, Inc., a Nevada corporation Debtor	re: THIS DOCUMENT RELATES TO ALL DEBTORS¹

**FIRST INTERIM 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 First Interim Fee Application (this “**Application**”) seeking entry of an order, substantially in the form attached as Exhibit A hereto, allowing and awarding on an interim basis compensation for services rendered to the Debtor (i) for fees earned in the amount of \$123,491.50 and (ii) for reimbursement for actual and necessary expenses for expenses incurred in the amount of \$5,498.70, for a total allowed administrative priority expense claim in the amount of \$128,990.20 for the period of time between June 6, 2023 (the “**Petition Date**”) through October 31, 2022 (the “**Compensation Period**”). 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 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 Debtors intend to confirm a liquidating plan under chapter 11 that will distribute the assets to creditors and equity holders through a liquidating trust. The Debtors anticipate that all creditors will be paid in full following claims resolution and determination procedures.

4. 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.

PRIOR APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT

5. Parsons Behle has not filed any application for compensation or reimbursement yet in these Chapter 11 Cases. Parsons Behle has neither received nor accepted any compensation from any source for its services in this Chapter 11 Case. As of the Petition Date, Parsons Behle held (and continues to hold) a retainer in the amount of \$80,000.50 against its fees and costs. Parsons Behle has not applied or used this retainer and continues to hold it in trust for the Debtors.

PARSONS BEHLE'S PRESENT APPLICATION: FEES

6. 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

7. 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
J. Thomas Beckett	Shareholder/Bankruptcy	\$750	26.0	\$19,500.00
Simeon J. Brown	Associate/Corporate/Bankruptcy	\$325	26.3	\$8,547.50
Kenna Burgie	Paralegal	\$140	5.5	\$770.00
Alexander S. Chang	Law Clerk/Associate as of 11/2023	\$325	11.3	\$3,672.50
Jeffrey C. Corey	Shareholder/Litigation	\$430	3.9	\$1,677.00
D. Hunter Johnson	Law Clerk/Associate as of 11/2023	\$325	21.5	\$6,987.50
Justin Eckman	Law Clerk/Litigation	\$265	3.3	\$874.00
Darren B. Neilson	Shareholder/Bankruptcy	\$375	60.6	\$22,725.00
Benjamin D. Perkins	Of Counsel/Corporate	\$350	2.6	\$910.00
Brian M. Rothschild	Shareholder/Bankruptcy/Corp. Fin.	\$490	105.00	\$51,450.00
J. Chad West	Associate/Corporate	\$355	0.8	\$284.00
Bruce H. White	Shareholder/Corporate/Bankruptcy	\$650	8.6	\$5,590.00
Chelsea Wilson	Law Clerk	\$265	1.9	\$503.50
		Total	277.3	\$123,491.00

SUMMARY BY TASK CODE²

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	1	\$375	\$375	0.3
2	Asset Disposition	69.5	\$31,755.50	\$456.91	25.7%
3	Assumption and Rejection of Executory Contracts	10.2	\$2,645.50	\$259.36	2.1%
4	Avoidance Action Analysis	--	--	--	--
5	Budgeting (Case)	--	--	--	--
6	Business Operations	8.0	\$2,933.50	\$374.19	2.4%
7	Case Administration	77.8	\$33,024.00	\$424.47	26.7%
8	Claims Administration and Objections	11.1	\$4,238.00	\$381.80	3.4%
9	Corporate Governance and Board Matters	5.7	\$3,127.00	\$548.60-	2.5%
10	Employee Benefits and Pensions	12.30	\$4,862.50	\$395.33	3.9%
11	Employment and Fee Applications	16.40	\$6,771.00	\$412.87	5.5%

² 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)
12	Employment and Fee Application Objections	--	--	--	--
13	Financing and Cash Collateral	--	--	--	--
14	Litigation	31.10	\$20,751.00	\$667.23	16.8%
15	Meetings and Communications with Creditors	4.10	\$1,974.50	\$481.59	1.6%
16	Non-Working Travel	--	--	--	--
17	Plan and Disclosure Statement	27.60	\$9,829.50	\$356.14	8.0%
18	Real Estate	--	--	--	--
19	Relief from Stay and Adequate Protection	61.1	\$23,292.50	\$381.22	14.4%
20	Reporting	2.50	\$1,144.50	\$457.8	0.9%
21	Tax	--	--	--	--
22	Valuation	--	--	--	--
	Totals	277.3	\$123,491.00	\$445.34	100.0%

PARSONS BEHLE'S PRESENT APPLICATION: EXPENSES.

During the Compensation Period, Parsons Behle incurred actual and necessary expenses in the total amount of \$5,498.70 in connection with its professional services rendered to the Debtors. 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 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 these Chapter 11 Cases. 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 the Court grant Parsons Behle's request for (i) fees earned in the amount of \$123,491.50 and (ii) reimbursement for actual and necessary expenses for expenses incurred in the amount of \$5,498.70, for a total allowed administrative priority expense claim in the amount of \$128,990.20;

3. 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);

4. That Parsons Behle be authorized to apply the \$80,000.50 retainer it holds against the fees and expenses awarded;

5. That the Debtors be authorized and directed under 11 U.S.C. §§ 330 and 331 to immediately pay the entire allowed amount (net of the applied retainer) from the Debtors' estate; and

6. For such other and further relief as is just and reasonable in the circumstances.

Dated this 13th day of November, 2023.

/s/ Brian M. Rothschild

Brian M. Rothschild

PARSONS BEHLE & LATIMER

Attorneys for Debtors PolarityTE, Inc.; PolarityTE MD, Inc.; and PolarityTE, Inc.

DECLARATION

I, Brian M. Rothschild, 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 13th day of November, 2023.

/s/ Brian M. Rothschild

Brian M. Rothschild

PARSONS BEHLE & LATIMER

Exhibit A

Proposed Order

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

In PolarityTE, Inc., a Delaware corporation Debtor	re: Case No. 23-22358-KRA Case No. 23-22360-KRA Case No. 23-22361-KRA
In PolarityTE, MD Inc., a Nevada corporation Debtor	re: Chapter 11 Judge Kevin R. Anderson
In PolarityTE, Inc., a Nevada corporation Debtor	THIS DOCUMENT RELATES TO ALL DEBTORS³

**ORDER GRANTING FIRST INTERIM 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 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 First Interim 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 requests for (i) fees earned in the amount of \$123,491.50 and (ii) reimbursement for actual and necessary expenses for expenses incurred in the amount of \$5,498.70, for a total allowed administrative priority expense claim in the amount of \$128,990.20, are hereby **ALLOWED** on an interim basis;
3. Parsons Behle may apply the \$80,000.50 retainer it holds against the fees and expenses awarded.
4. The Debtors are authorized and directed to pay the full allowed amount of \$128,990.20 (less the application of the retainer) to Parsons Behle immediately upon entry of this Order.
5. The Application is approved without prejudice to Parsons Behle’s right to seek further compensation and reimbursement under any subsequent fee application.

###

-----*end of document*-----

Exhibit B

Time Entry Detail

Time Report

Polarity TE, Inc. / Ch. 11

Date	Task	Name	Hours	Amount	Rate	Narrative
06/06/2023	7	Rothschild, Brian M.	3.20	1,568.00	490.00	Finalize and file First Day Motions including Joint Administration, Employee, Utilities, Waiver of Equity List, Sale and Bid Procedures Motion, and Ex Parte Motion for First Day Hearing (2.5); finalize and file First Day Declaration (.4); update client parties regarding filings (.3).
06/06/2023	11	Rothschild, Brian M.	1.10	539.00	490.00	Finalize and file PBL Employment Application, KCC Employment Application, RMA Employment Application, and Motion to Retain, Employ, and Compensate Ordinary Course Professionals.
06/07/2023	14	Corey, Jeffrey C.	0.30	129.00	430.00	Teleconference with B. Rothschild regarding options for obtaining dismissal of securities litigation matter during bankruptcy proceedings, including discuss various procedural options in light of District Court's order asking for supplemental briefing.
06/07/2023	14	Corey, Jeffrey C.	0.20	86.00	430.00	Review rules of civil procedure governing dismissal of class action litigation in light of District Court's order.
06/07/2023	14	Corey, Jeffrey C.	0.20	86.00	430.00	Teleconference with M. Lehman (client) regarding options for obtaining dismissal of securities litigation matter during bankruptcy proceedings.
06/07/2023	7	Neilson, Darren B.	2.40	900.00	375.00	Further revisions to Statements and Schedules and revisions to Creditor Matrix. Filing of the same.
06/07/2023	7	Neilson, Darren B.	0.40	150.00	375.00	Call with Client regarding impact of Bankruptcy and discussion regarding DIP obligations moving forward.
06/07/2023	7	Neilson, Darren B.	2.30	862.50	375.00	Preparation of letter to client regarding Post-Bankruptcy obligations and email of the same to Client for review.
06/07/2023	7	Rothschild, Brian M.	4.80	2,352.00	490.00	Call with court clerks to obtain hearing dates and issues on first day motions (.2); prepare Notice of hearing on First Day Motions (.4); calls with court clerks on scheduling and filing docket notices (.1, .2); prepare Order Granting Ex Parte Motion and upload same (.5); work with KCC to serve Notice of Hearing (1.1); call with court clerk on Interim Order on Motion for Joint Administration (.1); prepare and revise Interim Order on Motion for Joint Administration (.9); calls and correspondence with client representatives regarding conduct of business in chapter 11, updates on case, scheduling, and related matters (.5, .8).
06/07/2023	14	Rothschild, Brian M.	0.80	392.00	490.00	Calls, correspondence, and strategy with J. Corey and B. White regarding securities class action litigation.
06/07/2023	7	Brown, Simeon J.	0.10	32.50	325.00	Draft email correspondence with B. Rothschild regarding the weekly meetings with the client to manage the debtors' assets sale and post sale liquidation
06/08/2023	14	Corey, Jeffrey C.	0.80	344.00	430.00	Legal research regarding notice requirements of Rule 23.1 of the Federal Rules of Civil Procedure in light of Judge Barlow's order in securities litigation matter, including review case law and treatise addressing same.
06/08/2023	7	Neilson, Darren B.	1.00	375.00	375.00	Call with Clients and John Curtis of bi-weekly meeting to discuss case milestones, bankruptcy process and information, and general discussion of outstanding issues with first day motions and litigations.
06/08/2023	7	Neilson, Darren B.	0.50	187.50	375.00	Call with US Trustee's office for Initial Debtor Exam.
06/08/2023	7	Rothschild, Brian M.	2.10	1,029.00	490.00	Prepare and revise agenda for client update meeting (.6); client introductory and update meeting (1.0); 48-hour meeting with U.S. Trustee (.5).
06/08/2023	7	Neilson, Darren B.	0.30	112.50	375.00	Gathering and email of Insurance Declarations to the Office of the United States Trustee.

					Draft agenda for meeting with clients and B. Rothschild (.6); receive comments from B. Rothschild and revise meeting agenda (.1); conference with clients and draft meeting minutes (1); general matter correspondence with D. Neilson (.1); (.8); conference with B. Rothschild discussing the
06/08/2023	7	Brown, Simeon J.	2.70	877.50	325.00 meeting minutes (.1)
06/08/2023	8	Rothschild, Brian M.	2.20	1,078.00	490.00 Preliminary analysis of warrant holders' claim issue (2.0);
06/08/2023	7	White, Bruce H.	0.50	325.00	650.00 update creditor matrix (.2).
06/08/2023	7	White, Bruce H.	0.30	195.00	650.00 Review first day motions issues and testimony needed.
					Conference with Mark Lehman regarding first day matters. Draft email to B. Mark and B. Perkins summarizing Rule 23.1 notice issue, procedural status of case and provide
06/09/2023	14	Corey, Jeffrey C.	0.70	301.00	430.00 initial analysis of case law and secondary sources.
					Review case law and treatises addressing Rule 23.1 notice issue in response to Judge Barlow's request for
06/09/2023	14	Corey, Jeffrey C.	0.50	215.00	430.00 supplemental briefing.
06/09/2023	7	Neilson, Darren B.	0.30	112.50	375.00 Call with Richard Hauge regarding delisting of Polarity and impact on DIP.
					Various emails with Mark Lehman regarding continuing insurance, Insurance and Environmental Questionnaire, and
06/09/2023	7	Neilson, Darren B.	0.30	112.50	375.00 Intellectual Property filings.
06/09/2023	2	White, Bruce H.	0.80	520.00	650.00 Review the mutual releases and the disclosure schedules to the APA. Review the final APA.
06/09/2023	7	Brown, Simeon J.	0.10	32.50	325.00 Receive sale documents and prepare for use in bankruptcy proceedings
					Call with U.S. Trustee on First Day Motions (.4); notes and revisions to proposed orders including OCP Motion and Sale and Bid Procedures Motion (1.0); correspondence on
06/09/2023	7	Rothschild, Brian M.	1.60	784.00	490.00 Employee Motion and payment amounts with client (.2).
					Review and analyze authority regarding shareholder notice
06/12/2023	14	Perkins, Benjamin D.	2.30	805.00	350.00 in derivative action.
					Review B. Perkins analysis of case law addressing Rule 23.1
06/12/2023	14	Corey, Jeffrey C.	0.30	129.00	430.00 for purposes of responding to Judge Barlow order.
06/12/2023	7	White, Bruce H.	0.30	195.00	650.00 Review first day hearing status and sale procedures.
06/12/2023	7	Neilson, Darren B.	1.20	450.00	375.00 Appearance at hearing on First Day Motions.
					Call with Mark Lehman regarding: update of outcome of hearing on first day motions; migration of assets once sale approved and plan moving forward; and issues regarding
06/12/2023	7	Neilson, Darren B.	0.90	337.50	375.00 reverse listing of PTE.
					Prepare for hearing on First Day Motions (.8); First Day Hearing (1.1); prepare Order on Employment Motion (.2); prepare Order on Insurance Motion (.1); prepare Order on Utilities Motion (.2); prepare Order on Ordinary Course Professionals Motion and revisions to same (.5); prepare
06/12/2023	7	Rothschild, Brian M.	4.30	2,107.00	490.00 Order on Sale and Bid Procedures Motion and revisions to Same (1.0); prepare Order on KCC Retention Application (.1); update client regarding hearing and next steps (.3).
					Preparation and revisions to PolarityTE, Inc. (Delaware) Schedules of Assets (.9); Statement of Financial Affairs (.7);
06/12/2023	7	Neilson, Darren B.	1.80	675.00	375.00 and Filing of the same (.2).
					Review and analysis of APA and preparation of Schedule 3.19 to APA regarding Cure Amounts of Purchased
06/12/2023	2	Neilson, Darren B.	0.90	337.50	375.00 Contracts.
06/12/2023	1	Neilson, Darren B.	0.60	225.00	375.00 Review and analysis of potential reverse merger and allowance under bankruptcy code.
					Review and analysis of Debtor's excluded assets in APA regarding and analysis of Debtor's Schedules of Assets with
06/12/2023	1	Neilson, Darren B.	0.40	150.00	375.00 further analysis of assets to be sold outside of Asset Sale.
06/13/2023	14	Perkins, Benjamin D.	0.30	105.00	350.00 Emails to and from J. Corey regarding notice to shareholders.

06/13/2023	14	Corey, Jeffrey C.	0.30	129.00	430.00	Analysis of D. Utah and Tenth Circuit case law addressing Rule 23.1 notice requirement.
06/13/2023	8	Chang, Alexander S.	0.50	162.50	325.00	Research case law regarding Classification of Warrant Interests.
06/13/2023	8	Chang, Alexander S.	1.60	520.00	325.00	Research case law for Express Lease Terms in Option Purchase Agreement.
06/13/2023	7	Neilson, Darren B.	0.20	75.00	375.00	Emails with Richard Hauge regarding Insurnace and Enviromental Questionnaire and email of the same to US Trustees Office.
06/13/2023	7	Rothschild, Brian M.	0.30	147.00	490.00	Meet with client board and professionals to update on first day hearing and motions and case strategy (.3).
06/13/2023	7	Neilson, Darren B.	1.20	450.00	375.00	Preparation of Notice of Cure Amounts for Executive Contracts including preparation of table of multiple executive contracts party name, contract, address, and cure amount.
06/13/2023	2	Rothschild, Brian M.	0.70	343.00	490.00	Work with D. Neilson and others on executory contracts notice and cure amounts.
06/13/2023	7	Brown, Simeon J.	0.40	130.00	325.00	Attend call with B. Rothschild and client and draft meeting minutes (.4)
06/14/2023	3	Burgie, Kenna	1.90	266.00	140.00	Prepare and transcribe list of contracts and agreements for Notice of Cure Amounts of Executive Contracts.
06/14/2023	3	Burgie, Kenna	1.70	238.00	140.00	Prepare and transcribe list of employee contracts and agreements for Notice of Cure Amounts of Executive Contracts.
06/14/2023	3	Burgie, Kenna	1.90	266.00	140.00	Review Creditor Matrix to determine addresses for contracted entities and add relevant addresses to Notice of Cure Amounts of Executive Contracts.
06/14/2023	14	Corey, Jeffrey C.	0.30	129.00	430.00	Teleconference with B. Rothschild regarding procedural options for addressing Judge Barlow's order in derivative action.
06/14/2023	8	Chang, Alexander S.	1.60	520.00	325.00	Research case law regarding Classification of Warrant Interests; draft Internal Research Memorandum.
06/14/2023	8	Chang, Alexander S.	0.50	162.50	325.00	Draft Internal Research Memorandum.
06/14/2023	8	Chang, Alexander S.	0.60	195.00	325.00	Research case law regarding Classification of Warrant Interests; draft internal research.
06/14/2023	7	White, Bruce H.	0.30	195.00	650.00	Review the comments from John Curtis regarding financial reporting.
06/14/2023	7	White, Bruce H.	0.10	65.00	650.00	Review the comments from Jacob Patterson.
06/14/2023	8	Rothschild, Brian M.	1.40	686.00	490.00	Analysis of class action issue and research for same (1.1); calls with B. Mark and J. Corey regarding same (.1, .2).
06/14/2023	7	Rothschild, Brian M.	0.80	392.00	490.00	Prepare for and attend initial debtor interview with U.S. Trustee.
06/14/2023	7	Neilson, Darren B.	2.10	787.50	375.00	Further preparation of and revisions to Notice of Cure Amounts for Executive Contracts including preparation of table of multiple executive contracts party name, contract, address, and cure amounts.
06/15/2023	14	Corey, Jeffrey C.	0.30	129.00	430.00	Teleconference with B. Rothschild and M. Lehman regarding options for addressing dismissal and claims against company in pending derivative action.
06/15/2023	8	Chang, Alexander S.	1.20	390.00	325.00	Research case law regarding Classification of Warrant Interests.
06/15/2023	8	Chang, Alexander S.	0.10	32.50	325.00	Research case law regarding Classification of Warrant Interests.
06/15/2023	8	Chang, Alexander S.	0.90	292.50	325.00	Research case law regarding Classification of Warrant Interests; draft Internal Research Memorandum.
06/15/2023	2	Neilson, Darren B.	1.30	487.50	375.00	APA
06/15/2023	7	Neilson, Darren B.	0.60	225.00	375.00	Call with Jacob Patterson and Mark Lehman regarding ongoing financial costs, cure amounts, and asset sale.
06/15/2023	14	Rothschild, Brian M.	0.30	147.00	490.00	Call with J. Corey and client regarding procedure for settling securities putative class action.
06/15/2023	3	Rothschild, Brian M.	0.40	196.00	490.00	Work with D. Neilson and K. Burgie on notice to executory contract holders.

06/15/2023	2	White, Bruce H.	0.30	195.00	650.00	Review the Notice of cure amounts and comments from Mark Lehman.
06/15/2023	7	Brown, Simeon J.	0.20	65.00	325.00	Listen to voicemail from B. Rothschild assigning the drafting of the sale motion (.1); interoffice conference with B. Rothschild discussing the drafting of the sale motion (.1) Call with Jacob Patterson and Mark Lehman regarding multiple issues of insurance payments, prepetition obligations, APA and sale of asset to Purchaser; and selling equipment.
06/16/2023	7	Neilson, Darren B.	0.60	225.00	375.00	Emails with Jacob Patterson and Victor from Surplus Equipment/Inventory Recovery regarding the selling of Debtor's equipment and review of Pre-petition seller agreement.
06/16/2023	2	Neilson, Darren B.	0.30	112.50	375.00	
06/16/2023	2	Rothschild, Brian M.	1.40	686.00	490.00	Review entered First Day Orders including Order on Sale and Bid Procedures Motion (.8); update client and Stalking Horse Bidder counsel (.2); work with S. Brown on Sale Motion (.1); calendaring and calculation of notice dates (.3).
06/16/2023	2	Brown, Simeon J.	0.20	65.00	325.00	Interoffice conference with B. Rothschild discussing sale motion (.1); prepare documentation form for sale motion (.1) Revise and add list of notice parties to Notice of Intent to Assume and Assign and forward to Purchaser's counsel.
06/19/2023	3	Rothschild, Brian M.	1.10	539.00	490.00	Revise agenda for meeting (.2); conduct client meeting on case progress (.6).
06/20/2023	7	Rothschild, Brian M.	0.80	392.00	490.00	Prepare and revise final version of Notice of Intent to Assume and Assign Certain Contracts (.7); prepare and revise final version of Sale Notice (.4); draft Certificates of Service for each (.5); provided combined version of notice and coordinate service with KCC (.9).
06/20/2023	2	Rothschild, Brian M.	2.50	1,225.00	490.00	
06/20/2023	7	Neilson, Darren B.	0.70	262.50	375.00	Update of mailing addresses for matrix and assumption of executory contracts. Email of the same to KKC for notice. Draft agenda for 6.20.23 meeting (.2); draft meeting minutes for 6.13.23 meeting (.2); attend meeting with client and B. Rothschild and draft meeting minutes (.7)
06/20/2023	7	Brown, Simeon J.	1.10	357.50	325.00	Review the court's bid procedures order (.1); draft sale motion for disposition of debtors' assets (1.2)
06/20/2023	2	Brown, Simeon J.	1.30	422.50	325.00	Correspondence with T. Barton regarding correspondence with third party creditor inquiring into details of the case Draft sale motion (1.1); research regarding 111 USC 363(m) (.4); review and revise sale motion (1.3)
06/21/2023	7	Brown, Simeon J.	0.10	32.50	325.00	Work with KCC LLC on sending notices of First-Day Orders and Sale/Assumption Notices.
06/21/2023	2	Brown, Simeon J.	2.80	910.00	325.00	Revise Sale Motion.
06/21/2023	2	Rothschild, Brian M.	0.70	343.00	490.00	Called opposing counsel representing creditor of client to answer questions regarding case and left voicemail
06/22/2023	2	Rothschild, Brian M.	1.80	882.00	490.00	Work on obtaining all addresses for executory contract counterparties for assumption and assignment (.4); work with KCC on service of same (.2).
06/22/2023	7	Brown, Simeon J.	0.10	32.50	325.00	Revise Sale Motion (2.3); prepare and file Certificate of Service on Sale Notices (.2); work on Sale Order and Declaration (.7).
06/22/2023	3	Rothschild, Brian M.	0.60	294.00	490.00	
06/23/2023	2	Rothschild, Brian M.	3.20	1,568.00	490.00	
06/23/2023	7	Rothschild, Brian M.	1.10	539.00	490.00	Call with M. Lehman and J. Patterson dealing with payment issues, contracts, and case administration issues.
06/23/2023	11	Rothschild, Brian M.	0.30	147.00	490.00	Review and file Ordinary Course Professionals' Declarations and work on compliance with Order.
06/23/2023	2	Brown, Simeon J.	0.10	32.50	325.00	Prepare form drafts for Sale Order and Declaration of Richard Hague in support of Sale Motion (.1)
06/27/2023	7	Neilson, Darren B.	0.40	150.00	375.00	Weekly call with Debtor, attorneys and RMA regarding case status and next steps.
06/27/2023	9	Beckett, J. Thomas	0.40	300.00	750.00	Team meeting

06/27/2023	2	Rothschild, Brian M.	2.90	1,421.00	490.00	Consider case events and prepare agenda for client update meeting and call (.9); prepare Final Order on Joint Administration (.4); prepare Final Order on Employee Wages Motion (.8); weekly client update call (.4); prepare and upload Final Order on Utilities Motion (.4).
06/27/2023	10	Rothschild, Brian M.	0.50	245.00	490.00	Call with J. Patterson and M. Lehman on transition of pension program and related matters (.3); correspondence with US DOL administrator regarding same (.2).
06/27/2023	20	Rothschild, Brian M.	0.90	441.00	490.00	Call with J. Curtis of RMA and J. Patterson regarding initial financial report (.3); review initial financial report and sent to U.S. Trustee (.6).
06/27/2023	2	Rothschild, Brian M.	1.30	637.00	490.00	Review and analysis and incorporation of purchaser comments to Sale Motion.
06/27/2023	11	Rothschild, Brian M.	0.80	392.00	490.00	Prepare and upload orders on PBL and RMA employment applications.
06/28/2023	6	Eckman, Justin	0.20	53.00	265.00	Initial Call with B. Rothschild about motion to pay prepetition expenses
06/28/2023	2	Brown, Simeon J.	0.10	32.50	325.00	Review comments from stalking horse bidder on sale motion
06/28/2023	7	Rothschild, Brian M.	2.70	1,323.00	490.00	Call with court clerk and correspondence with client regarding taking off final first day hearing (.2); calls with client representatives on case administrative matters (.2, .5); work with J. Eckman on potential critical vendor motion for Alira and analysis of same (1.1); work with C. West on need to draft board of directors' resolutions for eventual resignation and designation of liquidating agent and research in support of same (.7).
06/28/2023	11	Rothschild, Brian M.	1.30	637.00	490.00	Review order on Ordinary Course Professionals and advise regarding new OCPs (.6); correspondence with PWC representatives and provide draft affidavits to same (.4); review and file OCP affidavits for Murgitroyd and EisnerAmper (.3).
06/29/2023	2	White, Bruce H.	0.40	260.00	650.00	Review the sale hearing issues and order regarding sale hearing.
06/29/2023	2	Neilson, Darren B.	0.80	300.00	375.00	Call with Polarity team regarding closing of Asset purchase. Researched template Motions to Pay critical vendors (.4). Draft introduction to Motion to Pay Alira (.1), summary of relief requested in Motion to Pay Alira (.1), and background section (.1)
06/29/2023	6	Eckman, Justin	0.70	185.50	265.00	Conference call with client and B. Rothschild regarding closing documents and next steps
06/29/2023	7	Brown, Simeon J.	0.60	195.00	325.00	Draft email correspondence for B. Rothschild detailing status of sale order and next steps
06/29/2023	2	Brown, Simeon J.	0.10	32.50	325.00	Conference with Brian Rothschild regarding plan of liquidation and the plan trustee.
06/29/2023	17	White, Bruce H.	0.40	260.00	650.00	Review previous Motion to Reject Contract and review case file documents for background.
06/29/2023	3	Wilson, Chelsea	0.60	159.00	265.00	Call with Dorsey and client team on sale procedures (.4); work with S. Brown on Sale Order and timing (.2).
06/29/2023	2	Rothschild, Brian M.	0.60	294.00	490.00	Work with C. Wilson regarding motion for rejection of executory contracts (.2); analysis of list of contracts for same (.5).
06/29/2023	3	Rothschild, Brian M.	0.70	343.00	490.00	Prepare task list and send to team members for updates on pending projects (.4); review orders entered on first day motions (.2, .4); follow up with client on DIP account issues and return call to Chase representative (.2).
06/29/2023	7	Rothschild, Brian M.	1.20	588.00	490.00	Return call of inquiring creditor regarding bankruptcy process.
06/29/2023	15	Rothschild, Brian M.	0.10	49.00	490.00	Draft argument and authorities section of motion to pay Alira (1.1), conclusion (.1), and proposed order (.2)
06/30/2023	6	Eckman, Justin	1.40	371.00	265.00	Review motion to pay Alira for accuracy (.3) and send to B. Rothschild for review (.1).
06/30/2023	6	Eckman, Justin	0.40	106.00	265.00	

06/30/2023	2	Brown, Simeon J.	3.90	1,267.50	325.00	Draft sales order (2.1); review and revise sale order (1.3); draft email correspondence summarizing sales order details for B. Rothschild's review (.1); review stalking horse bidder's counsel's comments on sale motion, accept or reject thereto, and draft in revisions and send to B. Rothschild for review and comment (.4).
06/30/2023	3	Wilson, Chelsea	1.30	344.50	265.00	Drafting Motion to Reject Executory Contracts (.5). Reviewing authority regarding the business judgment rule (0.3); Reviewing other authority regarding general bankruptcy rules and statutes (.01); Reviewing documents in the record for background and facts relating to the motion (.03).
06/30/2023	2	Rothschild, Brian M.	4.70	2,303.00	490.00	Revise Sale Order (2.5); correspondence with Purchaser counsel (.2); correspondence with client and updates (.1); prepare and revise Motion and Order to Pay Alira as Critical Vendor to preserve clinical trials (1.9).
07/03/2023	6	Eckman, Justin	0.60	159.00	265.00	Review information about Alira's contract/work orders (.2); input information into motion to pay Alira (.4)
07/03/2023	7	Neilson, Darren B.	0.30	112.50	375.00	Review and analysis of Houlihan Lokey contract and termination clause. Emails with client regarding the same.
07/03/2023	11	Rothschild, Brian M.	0.40	196.00	490.00	Advise client regarding payment and retention of Murgitroyd.
07/03/2023	7	Rothschild, Brian M.	1.50	735.00	490.00	Review invoices and prepare Motion to Pay Alira. Review deadlines for bids and qualification requirements (.4); update client regarding same (.4).
07/03/2023	2	Rothschild, Brian M.	0.80	392.00	490.00	Preparation detailed explanation regarding 341a meeting of creditors regarding background, potential questions, and creditor participation. Email of the same to Richard Hauge and Jacob Patterson.
07/05/2023	7	Neilson, Darren B.	0.90	337.50	375.00	Review and analysis of all Petitions, Schedules, SOFA, and other filings and preparation of outline of potential questions and issues that US Trustee may raise at 341 Meeting. Email of the same to client and email of Petitions, Schedules, SOFA, and other filings to clients for review prior to preparation call for 341 Meeting.
07/05/2023	7	Neilson, Darren B.	0.60	225.00	375.00	Call with Brian Rothschild, Jacob Patterson, and Richard Hauge regarding preparation for 341(a) meeting of creditor. Review and analysis of Employee Retention Agreements with Key Employees and PTE MD (.3); Review and analysis of case law regarding Key Employee Incentive Plans and Bankruptcy (1.2); Preparation of KEIR Motion including Statement of facts (.4), and Arguments and Authorities on the same (1.3).
07/05/2023	10	Neilson, Darren B.	3.20	1,200.00	375.00	Call with client representatives to prepare for 341(a) meeting (.8); further review schedules and statements and prepare for 341(a) meeting (1.0).
07/05/2023	15	Rothschild, Brian M.	1.80	882.00	490.00	Attend board meeting (.7). Attend 341(a) (NC)
07/06/2023	9	Beckett, J. Thomas	0.70	525.00	750.00	Review client correspondence (.1); attend call with client, B. Rothschild, and D. Neilson, and T. Beckett (.3); draft meeting minutes (.5)
07/06/2023	7	Brown, Simeon J.	0.90	292.50	325.00	Weekly call to discuss case status and outstanding issues with Polarity members, Parsons' attorneys, Dorsey attorneys, and others.
07/06/2023	7	Neilson, Darren B.	0.60	225.00	375.00	Preparation of Motion to Employ Broker to sell equipment.
07/06/2023	11	Neilson, Darren B.	0.60	225.00	375.00	Attendance at the 341(a) Meeting of Creditors.
07/06/2023	7	Neilson, Darren B.	0.90	337.50	375.00	
07/06/2023	6	Neilson, Darren B.	0.20	75.00	375.00	Multiple emails to and with Ned Swanson and Mark Lehman regarding process for seeking outstanding payment for Alira.

07/06/2023	7	Rothschild, Brian M.	1.30	637.00	490.00	Call and correspondence with Chase Bank regarding DIP account and cash management issues (.4); prepare for client call (.3); all-hands client call on sale and bankruptcy process and open issues (.6).
07/06/2023	15	Rothschild, Brian M.	1.60	784.00	490.00	Call with creditor regarding notices and address issues (.2); prepare for and attend 341(a) meeting (.9); review US Trustee directive and begin assembling documents (.5).
07/06/2023	6	Rothschild, Brian M.	3.10	1,519.00	490.00	Prepare and revise Motion to Pay Alira as Critical Vendor (.9); prepare Ex Parte Motion and Order to Expedite hearing on Alira Motion (1.1); file and finalize Alira Motion and call with court to obtain hearing date (.2); revise and file Ex Parte Motion and Order (.3); prepare Notice of Hearing (.6).
07/06/2023	2	Rothschild, Brian M.	0.80	392.00	490.00	Call with Buyer's counsel and Dorsey regarding sale and additional procedures (.4); review E. Ostrow changes to Sale Motion and Order (.4).
07/07/2023	2	White, Bruce H.	0.30	195.00	650.00	Conference with Tom Beckett regarding the buyer issues and deposit.
07/07/2023	2	White, Bruce H.	0.40	260.00	650.00	Review the sale issues with Mark Lehman.
07/07/2023	7	Rothschild, Brian M.	1.00	490.00	490.00	Call with court clerk to confirm hearing (.1); prepare and finalize Notice of Expedite Hearing on Alira Motion (.3); file and send same out for service (.6).
07/10/2023	9	West, J. Chad	0.80	284.00	355.00	Draft board resolution appointing liquidating trustee and dissolving the board and email to B. Rothschild.
07/10/2023	2	Brown, Simeon J.	3.30	1,072.50	325.00	Review declaration of R. Hague (.7); draft declaration of R. Hague in support of sale motion (1.9); receive and review client comments on the declaration (.1); revise declaration and circulate for client review (.1); interoffice conference with B. Rothschild (.1); draft revisions in sale order (.1); draft revisions in sale motion (.3)
07/10/2023	10	Neilson, Darren B.	1.00	375.00	375.00	Further preparation of Motion to Approve KEIP Motion.
07/10/2023	9	White, Bruce H.	0.20	130.00	650.00	Conference with Tom Beckett regarding the board issues.
07/10/2023	2	Rothschild, Brian M.	0.70	343.00	490.00	Call with E. Ostrow regarding auction and sale next steps (.1); follow up with S. Brown on revisions to Sale Motion and Order and Hague Declaration (.4); call fielding inquiry on potential entity sale (.2).
07/11/2023	7	Brown, Simeon J.	1.60	520.00	325.00	Interoffice conference with BR discussing matter status and next steps (.1); draft correspondence with client regarding signature on declaration (.1); draft agenda for meeting with clients and M&A counsel (.2); Attend meeting and draft meeting minutes (.5); draft notice of winning bidder to be sent to interested parties with the sale motion (.7)
07/11/2023	7	Rothschild, Brian M.	1.50	735.00	490.00	Prepare for and attend hearing on Motion to Pay Alira (.2, .4); add Designation of Parties to Receive Notice, finalize, and upload order (.2); prepare for client meeting (.3); client meeting on sale process and case progress (.4).
07/11/2023	2	Rothschild, Brian M.	4.10	2,009.00	490.00	Revise and finalize Sale Motion (.9); revise and finalize Sale Order (.4); work on APA amendment and signatures and correspondence regarding same (.5); correspondence with DJ Gas and client regarding omitted contract (.5); prepare and revise Notice of Winning Bidder and Sale Hearing (.8); finalize and file Notice and Sale Motion (1.0).
07/12/2023	2	Brown, Simeon J.	0.60	195.00	325.00	Draft Non-Disclosure Agreement for review signature by a party interested in purchasing certain assets of the Debtors (.6)
07/12/2023	2	Rothschild, Brian M.	0.90	441.00	490.00	Follow up on service of Notice with KCC (.2); call with court clerk about notice event filing (.1); review and revise draft confidentiality agreement for potential purchase of corporate form (.6).
07/13/2023	2	White, Bruce H.	0.30	195.00	650.00	Conference with Brian Rothschild regarding the sale closing and bidders.

07/14/2023	2	Rothschild, Brian M.	0.50	245.00	490.00	Correspondence with UHC regarding employee benefits contracts and send same to client (.2); review and file certificate of service of Sale Motion (.3).
07/17/2023	7	Brown, Simeon J.	0.10	32.50	325.00	Draft correspondence with B. Rothschild regarding drafting of agenda and reviewing client correspondence regarding case updates thereto
07/18/2023	7	Brown, Simeon J.	1.10	357.50	325.00	Draft agenda for meeting with client and M&A counsel (.2); general correspondence related thereto (.1); Attend meeting and draft meeting minutes (.9)
07/18/2023	6	Neilson, Darren B.	0.90	337.50	375.00	Weekly call with various Polarity persons, Parsons' attorneys, and Dorsey Whitney attorneys regarding case status, status of sale and next steps.
07/18/2023	14	Beckett, J. Thomas	3.70	2,775.00	750.00	Board / Team Meeting (.4); t/c Brian regarding Lough Objection (.1); review Lough Objection and cases cited (.6); research section 363(f) (1.1); begin outline of Response (1.5).
07/18/2023	2	Neilson, Darren B.	1.30	487.50	375.00	Review of documents from client regarding outdated equipment that should be sold (.3); Emails with broker regarding process for sale of equipment in bankruptcy (.2); Preparation of Motion to employee broker and the sale of equipment (.8).
07/18/2023	9	White, Bruce H.	0.30	195.00	650.00	Review the board agenda and minutes.
07/18/2023	7	Rothschild, Brian M.	0.90	441.00	490.00	Review agenda and prepare for company meeting (.4); client strategy meeting (.4); correspondence with UHC (.1).
07/18/2023	2	Rothschild, Brian M.	1.10	539.00	490.00	Review DJ Gas Response to Sale Motion (.3); review and analysis of Objection to Sale Motion (.8).
07/19/2023	2	White, Bruce H.	0.30	195.00	650.00	Review the issue with buyer and closing.
07/19/2023	2	White, Bruce H.	0.20	130.00	650.00	Review the comments from David Seaburg regarding the Buyer and closing.
07/19/2023	2	Brown, Simeon J.	0.30	97.50	325.00	Draft revisions in sale order to account for sale of equipment owned by DJ Gas
07/19/2023	2	Neilson, Darren B.	0.70	262.50	375.00	Call with Purchaser and Purchaser's law firm, Parsons Behle and Latimer, and Dorsey regarding obstacles to closing.
07/19/2023	10	Neilson, Darren B.	3.90	1,462.50	375.00	Further revisions to KERP Motion with additional case law regarding business judgment rule and 503(c) analysis (1.7); analysis of limitation on KERP and KEIP Agreements in 503(c) (.9); Revision of Motion (.8); Preparation of Order Approving Motion (.3). Email to client with explanation of 503(c) limitations (.2).
07/19/2023	14	Beckett, J. Thomas	4.20	3,150.00	750.00	Research and writing Response to Lough Objection
07/19/2023	2	Rothschild, Brian M.	3.20	1,568.00	490.00	Call with buyer's team (partial) (.5); call with T. Beckett on objection to Sale Motion (.2); review and analyze Objection and Denver Lough agreements (2.5).
07/20/2023	9	White, Bruce H.	0.30	195.00	650.00	Review the board minutes.
07/20/2023	7	Brown, Simeon J.	1.10	357.50	325.00	Draft meeting minutes for prior meeting (.3); draft agenda for meeting of the day with client and M&A counsel (.2); engage in conference call with client and M&A counsel and draft meeting minutes (.6)
07/20/2023	14	Beckett, J. Thomas	2.10	1,575.00	750.00	Board / Team Meeting (.4); research and writing Response to Lough Objection (1.7)
07/20/2023	7	Neilson, Darren B.	0.70	262.50	375.00	Bi-weekly call with Polarity Board and legal counsel regarding outstanding issues with bankruptcy.
07/20/2023	10	Neilson, Darren B.	0.30	112.50	375.00	Further revisions to Motion to Approve Key Employee Incentive Program.
07/20/2023	2	Rothschild, Brian M.	2.00	980.00	490.00	Cal with T. Beckett on Sale Motion (.2); prepare for Polarity client call on sale issues (.3); client call (.6); correspondence with client and analysis regarding DJB Gas concerns on assumption and assignment of lease of equipment and non-sale of leased equipment (.9).
07/20/2023	11	Rothschild, Brian M.	0.40	196.00	490.00	Review and file Tanner affidavit.

07/21/2023	14	Beckett, J. Thomas	4.00	3,000.00	750.00	Revise and circulate draft Response to Lough Objection (2.2); receive, review, reply to, and incorporate comments (1.8).
07/21/2023	2	Rothschild, Brian M.	3.20	1,568.00	490.00	Review additional changes to APA amendment (.6); call with P. Justensen regarding same (.1); correspondence with team regarding same (.1, .2); analysis of APA in support of closing responsibilities (1.2); review draft of Reply to D.
07/21/2023	20	Rothschild, Brian M.	0.60	294.00	490.00	Lough objection to sale (1.0). Work on MOR, finalize and file same.
07/24/2023	14	Beckett, J. Thomas	3.90	2,925.00	750.00	Finalize and circulate final draft of Response to Lough Objection (2.4); receive comments and finalize Response (.7); file Response and report to team (.8)
07/24/2023	2	Rothschild, Brian M.	0.90	441.00	490.00	Call with T. Beckett regarding Reply to Lough Objection (.1); review and revise Lough Objection (.8).
07/24/2023	15	Rothschild, Brian M.	0.10	49.00	490.00	Call with inquiring shareholder to provide basic information. Draft meeting minutes from prior meeting (.1); draft agenda (.1); meeting with client and M&A counsel discussing deal status and next steps (.4)
07/25/2023	7	Brown, Simeon J.	0.60	195.00	325.00	Bi-weekly conference call with Polarity Board, Dorsey Whitney, and Parsons' attorneys regarding case status.
07/25/2023	7	Neilson, Darren B.	0.50	187.50	375.00	Revisions to KEIP Motion. Draft of Declaration of Richard Hauge in Support. Email to client for review.
07/26/2023	10	Neilson, Darren B.	0.70	262.50	375.00	Prepare for hearing (2.4); review draft Brauser declaration (.3); correspondence with Buyer's counsel (.3)
07/26/2023	14	Beckett, J. Thomas	3.00	2,250.00	750.00	Strategy call on Sale Hearing (.2); prepare for Sale Hearing (1.6); review and assemble Amendment to APA (.2). Conference call with client and M&A counsel discussing deal status and next steps (.4); interoffice conference with B. Rothschild discussing filing the Sales Order (.1)
07/27/2023	7	Brown, Simeon J.	0.50	162.50	325.00	Bi-weekly call with Polarity board members, Dorsey and Whitney Attorneys, and Parsons Behle and Latimer attorneys to discuss various issues.
07/27/2023	7	Neilson, Darren B.	0.50	187.50	375.00	Revisions to Declaration of Richard Hauge (.2); Preparation of Ex Parte Motion for Shortened Notice (.2); Preparation of Notice of Hearing (.2); Preparation of Order Approving Motion for Shortened Notice (.1);
07/27/2023	10	Neilson, Darren B.	0.70	262.50	375.00	Call with Court to schedule hearing for Motion to Approve Key Employee Incentive Plan.
07/27/2023	10	Neilson, Darren B.	0.10	37.50	375.00	Call with Richard Hauge regarding facts sounding employee offers for Key Employee Incentive Plan and review of Mr. Hauge's Declaration in support of the same.
07/27/2023	10	Neilson, Darren B.	0.30	112.50	375.00	Review the Board agenda and minutes.
07/27/2023	9	White, Bruce H.	0.40	260.00	650.00	Processing Brauser Declaration and Certificate of Service and filing (1.2); participate in Sale Hearing (1); Board / Team Meeting (.4)
07/27/2023	14	Beckett, J. Thomas	2.60	1,950.00	750.00	Prepare for Sale Hearing (.4); Sale Hearing (.9); revise Sale Order and circulate to parties (1.0); call with Purchaser's counsel on Sale Order (.1); revise Sale Order (.2).
07/27/2023	2	Rothschild, Brian M.	2.60	1,274.00	490.00	Client update call (.4).
07/27/2023	7	Rothschild, Brian M.	0.40	196.00	490.00	Prepare sales order for filing by preparing exhibit, making clean up revisions and attaching the same thereto (.5); discuss and send instructions to PB&L team regarding making the filing
07/28/2023	2	Brown, Simeon J.	0.60	195.00	325.00	Multiple emails with Jacob Patterson regarding employment to ordinary course professionals and payments to employees under key employee incentive agreements.
07/28/2023	6	Neilson, Darren B.	0.20	75.00	375.00	Review the sale order entered by the court.
07/31/2023	2	White, Bruce H.	0.30	195.00	650.00	

07/31/2023	2	Rothschild, Brian M.	1.80	882.00	490.00	Correspondence with counsel for Denver Lough on endorsement of Sale Order and related correspondence (.2); review entered Sale Order and send to client group, buyer group (1.1); review 8-K filing disclosing entry of Sale Order and Amendment to APA (.3); correspondence with client regarding transition issues (.2).
08/01/2023	2	Rothschild, Brian M.	0.60	294.00	490.00	Call with D. Neilson on sale process and other issues. (.2);
08/01/2023	9	White, Bruce H.	0.20	130.00	650.00	correspondence with team members on sale process (.1, .3).
08/01/2023	7	Beckett, J. Thomas	0.30	225.00	750.00	Review the board issues and the transaction issues.
08/01/2023	10	Neilson, Darren B.	0.30	112.50	375.00	Board / Team meeting.
08/01/2023	2	Neilson, Darren B.	0.90	337.50	375.00	Call with Peter Cohen and David Marx regarding change of control payments and process in bankruptcy.
08/02/2023	2	Rothschild, Brian M.	0.40	196.00	490.00	Further preparation of Motion to Sell outdated equipment.
08/02/2023	8	Neilson, Darren B.	0.40	150.00	375.00	Call with R. Hague on transition issues.
08/03/2023	7	Beckett, J. Thomas	0.30	225.00	750.00	Call with David Marx and Peter Cohen regarding change of control payments to executives.
08/03/2023	9	Brown, Simeon J.	0.40	130.00	325.00	Board / Team Meeting.
08/03/2023	7	Neilson, Darren B.	0.60	225.00	375.00	Attend meeting of board of directors and professionals and draft meeting minutes (.4)
08/04/2023	10	White, Bruce H.	0.30	195.00	650.00	Bi-weekly call with Polarity Board and Polarity Executives and various retained professionals discussing status of bankruptcy, closing asset sale, and procedure for migration.
08/04/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Review the key employee retention bonus matter.
08/07/2023	11	Neilson, Darren B.	0.40	150.00	375.00	Multiple emails with Ned Swanson regarding fee application and process.
08/08/2023	10	White, Bruce H.	0.20	130.00	650.00	Call with Ned Swanson regarding Employment Application and Order for Mr. Swanson and process for fee application.
08/08/2023	2	White, Bruce H.	0.30	195.00	650.00	Review status of retention bonus order.
08/08/2023	2	White, Bruce H.	0.20	130.00	650.00	Review the closing date issues.
08/08/2023	7	Beckett, J. Thomas	0.40	300.00	750.00	Review the comments from David Marx regarding the closing the transaction.
08/08/2023	2	Rothschild, Brian M.	0.80	392.00	490.00	Board / Team Meeting.
08/08/2023	10	Neilson, Darren B.	0.30	112.50	375.00	Email correspondence on assignment of lease (.2); client meeting on strategy and sale (.6).
08/08/2023	7	Neilson, Darren B.	0.30	112.50	375.00	Draft of Order Approving Motion to Approve Key Employee Incentive Agreement.
08/08/2023	11	Neilson, Darren B.	0.40	150.00	375.00	Draft of timeline of remaining items until closure of Polarity Bankruptcy as requested by the Board.
08/08/2023	7	Neilson, Darren B.	0.50	187.50	375.00	Preparation for hearing on Motion to Approve Key Employee Incentive Plan.
08/08/2023	11	Neilson, Darren B.	0.40	150.00	375.00	Bi-weekly call with Polarity Board and other professional to discuss closing and transition to Purchaser.
08/08/2023	10	Neilson, Darren B.	0.30	112.50	375.00	Appearance at hearing on Motion to Approve KEIP.
08/09/2023	10	White, Bruce H.	0.20	130.00	650.00	Update email to Polarity Board regarding Motion to pay Employee Incentive Plan.
08/09/2023	9	White, Bruce H.	0.40	260.00	650.00	Review the entered order regarding the Key Employee Incentive Plan.
08/09/2023	7	Neilson, Darren B.	0.40	150.00	375.00	Review the timeline for closing the Polarity matter to the board of directors.
08/09/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Further outline of general timeline of Bankruptcy and email of the same to Polarity Board.
08/10/2023	7	Rothschild, Brian M.	0.80	392.00	490.00	Review of entered order approving Key Employee retention agreement and email of the same to Polarity Board for review.
08/15/2023	7	Rothschild, Brian M.	0.80	392.00	490.00	Correspondence and advise regarding D&O coverage issues.
						Conference call with all hands to close sale (.1); prepare Notice of Closing of Sale, file same (.5); call with R. Hague regarding wire and closing of the sale (.2).

08/15/2023	9	Rothschild, Brian M.	1.20	588.00	490.00	Prepare and revise draft resolution for board member resignation (1.1); correspondence with Dorsey corporate team regarding same (.1).
08/16/2023	9	Brown, Simeon J.	0.10	32.50	325.00	Correspondence regarding scheduling meeting with D. Neilson; schedule all hands meeting
08/16/2023	7	Neilson, Darren B.	0.20	75.00	375.00	Call with David Marx and Paul Justensen regarding board of directors post-closing.
08/16/2023	11	Neilson, Darren B.	0.60	225.00	375.00	Preparation of Order approving Retention of Dorsey & Whitney as Ordinary Course Professionals and email of the same to Megan Baker for review.
08/17/2023	7	Beckett, J. Thomas	0.40	300.00	750.00	Board / Team meeting; emails Richard regarding pending motions.
08/17/2023	17	White, Bruce H.	0.40	260.00	650.00	Conference with Brian Rothschild regarding liquidating plan issues and claims to be resolved.
08/17/2023	9	Brown, Simeon J.	0.30	97.50	325.00	Meeting with client, D. Neilson and T. Beckett and draft meeting notes
08/17/2023	11	Neilson, Darren B.	0.30	112.50	375.00	Review of proposed changes by Megan Baker from Dorsey regarding Order to Approve Dorsey as Special Counsel, acceptance of proposed changes and further revisions to proposed Order. Emails with Megan Baker regarding the same and filing of the same.
08/17/2023	7	Neilson, Darren B.	0.40	150.00	375.00	Bi-Weekly call regarding board resignation and post-close operations.
08/17/2023	20	Neilson, Darren B.	0.20	75.00	375.00	Finalization and filing of Monthly Operating Report for period ending 07/31/2023.
08/21/2023	7	Chang, Alexander S.	0.10	32.50	325.00	Discussion and analysis of case with B. Rothschild.
08/21/2023	8	Rothschild, Brian M.	0.10	49.00	490.00	Work with A. Chang on research for certain claims objections (.1).
08/25/2023	11	Neilson, Darren B.	0.90	337.50	375.00	Draft of Application to Enlarge Duties of RMA as CRO and Sole Board Member.
08/28/2023	17	Brown, Simeon J.	0.20	65.00	325.00	Interoffice conference with B. Rothschild discussing drafting of plan of liq. And disclosure statement (.2)
08/28/2023	7	Chang, Alexander S.	1.70	552.50	325.00	Research case law regarding Employment Contract Creditor Claims (Code 8).
08/28/2023	7	Chang, Alexander S.	1.50	487.50	325.00	Research case law regarding Employment Contract Creditor Claims (Code 8).
08/28/2023	7	Chang, Alexander S.	0.30	97.50	325.00	Draft internal memorandum regarding Employment Contract Claims (Code 8).
08/28/2023	7	Chang, Alexander S.	0.50	162.50	325.00	Draft internal memorandum regarding Employment Contract Claims (Code 8).
08/28/2023	7	Chang, Alexander S.	0.20	65.00	325.00	Research case law regarding Employment Contract Creditor Claims (Code 8).
08/29/2023	11	Neilson, Darren B.	2.00	750.00	375.00	Analysis of J. Alix Protocol of OUST with regards to appointment of CRO and its impact on Motion to Appoint John Curtis as CRO (.8); Further drafting of Application to appoint John Curtis as CRO (.8). Draft of Proposed Order (.2). Draft of Declaration of John Curtis in support of Motion (.2).
08/31/2023	17	Brown, Simeon J.	0.30	97.50	325.00	Interoffice conference with B. Rothschild discussing staffing of H. Johnson on drafting Plan of Liquidation and Disc. Statement (.1); interoffice conference with H. Johnson discussing the same (.2)
09/05/2023	17	Johnson, D. Hunter	0.30	97.50	325.00	Meeting with S. Brown analyzing facts of case and requirements for Liquidation Plan.
09/05/2023	11	Neilson, Darren B.	0.50	187.50	375.00	Review of docket regarding employment of Price Waterhouse Copper as ordinary course professional; Review of Order approving Ordinary Course Professional; and email of Order and draft Declaration to Jill Bienstock with instructions for application of PwC as additional ordinary course professional.
09/05/2023	11	Neilson, Darren B.	0.70	262.50	375.00	Finalization and filing of Application to appoint John Curtis as CRO, declaration of John Curtis is support of the same; and proposed Order.

						Interoffice conference with H. Johnson discussing drafting of plan of liquidation, disclosure statement, and the liquidating trust agreement and relationship of liquidating trustee to the
09/05/2023	17	Brown, Simeon J.	0.20	65.00	325.00	bankruptcy (.2)
09/06/2023	7	Rothschild, Brian M.	0.20	98.00	490.00	Correspondence and work on payment of quarterly fees.
						Emails with James Gee for OUST regarding delinquent
09/06/2023	7	Neilson, Darren B.	0.20	75.00	375.00	quarterly fees. Emails with John Curtis regarding the same.
09/07/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Call with Melinda Willden regarding OUST's concerns with Motion to appoint John Curtis as CRO.
09/08/2023	17	Brown, Simeon J.	0.10	32.50	325.00	Interoffice conference with H. Johnson discussing drafting of Plan of Liquidation and related documents (0.10)
						Prepare and send forms for Plan of Liquidation and Disclosure Statement to H. Johnson and correspondence related thereto
09/09/2023	17	Brown, Simeon J.	0.10	32.50	325.00	
09/12/2023	7	Neilson, Darren B.	0.20	75.00	375.00	Multiple emails with Richard Hauge regarding final transition.
09/14/2023	17	Johnson, D. Hunter	0.20	65.00	325.00	Analyze next steps in drafting of Bankruptcy Plan.
						Correspondence with UST and D. Neilson regarding employment of RMA (.2, .2); review case authorities and
09/14/2023	11	Rothschild, Brian M.	0.80	392.00	490.00	formulate recommendations (.4).
09/14/2023	11	Neilson, Darren B.	0.60	225.00	375.00	Preparation of Notice of Hearing on Application to Appoint John Curtis as CRO and filing of the same.
09/14/2023	17	Neilson, Darren B.	1.10	412.50	375.00	Preparation of Chapter 11 Plan of Liquidation.
						Review of email from UST Melinda Willden regarding objection to Application to appoint John Curtis as CRO.
						Review of provided case law (in re. Ajubeo LLC and J. Alix Protocol). Further review of In re. McDermott International Inc. and additional case law on CRO employment and email
09/14/2023	11	Neilson, Darren B.	1.30	487.50	375.00	of the same to Ms. Willden.
09/15/2023	17	Johnson, D. Hunter	0.40	130.00	325.00	Begin drafting Bankruptcy Plan.
						Call with client and client team on administration (partial - 0.3); analysis of administration issues and case law on same
09/18/2023	7	Rothschild, Brian M.	0.80	392.00	490.00	(.5).
09/18/2023	7	Neilson, Darren B.	1.20	450.00	375.00	Conference call with Polarity employees and RMA regarding various issues.
						Analyze documents relevant to drafting Plan of Liquidation and Disclosure Statement; correspond regarding relevant parties to the Plan of Liquidation; begin drafting the Plan of
09/19/2023	17	Johnson, D. Hunter	1.10	357.50	325.00	Liquidation.
09/19/2023	11	Rothschild, Brian M.	0.30	147.00	490.00	Call with PwC professionals team on retention.
09/19/2023	11	Neilson, Darren B.	0.40	150.00	375.00	Call with PwC regarding employment issues.
						Call with Melinda Willden regarding withdrawal of CRO
09/22/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Motion.
						Review and revision to Pricewaterhousecoopers' affidavit for employment as an ordinary course professional and email to
09/22/2023	11	Neilson, Darren B.	0.20	75.00	375.00	PwC for review.
						Review and filing of Monthly Operating Report for month end
09/22/2023	20	Neilson, Darren B.	0.20	75.00	375.00	8/31/2023
						Preparation of Supplement Application to Employ PwC and
09/24/2023	11	Neilson, Darren B.	0.40	150.00	375.00	filing of the same.
						Analysis of necessary terms and other details of plan of liquidation; continued drafting of Plan of Liquidation and
09/25/2023	17	Johnson, D. Hunter	4.90	1,592.50	325.00	Liquidation Trust Agreement.
						Continued drafting of Plan of Liquidation; begin drafting
09/28/2023	17	Johnson, D. Hunter	3.10	1,007.50	325.00	Disclosure Statement.
09/29/2023	15	Rothschild, Brian M.	0.20	98.00	490.00	Calls with creditors on bar date and filing (.2).
						Work with H. Johnson on plan and disclosure statement
09/29/2023	17	Rothschild, Brian M.	0.90	441.00	490.00	issues (.6, .2, .1).
						Continued drafting of the Plan of Liquidation, the Liquidation Trust Agreement, and the disclosure statement; analyze
09/29/2023	17	Johnson, D. Hunter	3.90	1,267.50	325.00	other plans of liquidations searching for terms needing to be required in Polarity Plan; implement necessary terms.

10/02/2023	11	Neilson, Darren B.	0.10	37.50	375.00	Email with Megan Baker regarding fee application.
10/06/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Calls and emails with Melinda Willden regarding withdrawal of Application to appoint John Curtis as CRO.
10/06/2023	11	Neilson, Darren B.	0.20	75.00	375.00	Withdraw of Motion to appoint John Curtis as CRO.
						Analyze purchase agreement selling assets to Grander and relevant provisions in agreement; further analysis of bankruptcy orders to determine existing; surviving and relevant orders; analysis of plans of liquidation and disclosure statements to determine any remaining information required; continue drafting Plan of Liquidation and Disclosure Statement;
10/10/2023	17	Johnson, D. Hunter	3.70	1,202.50	325.00	Call with Richard Hauge regarding various issues and duties.
10/10/2023	6	Neilson, Darren B.	0.30	112.50	375.00	Email and call with Hank Chisolm regarding printers financed by Wells Fargo.
10/12/2023	15	Neilson, Darren B.	0.30	112.50	375.00	Analysis of impaired parties; begin research and analysis of shareholders right to vote on bankruptcy.
10/13/2023	17	Johnson, D. Hunter	0.40	130.00	325.00	Analysis of impaired classes and voting requirements related to plan.
10/18/2023	17	Johnson, D. Hunter	0.20	65.00	325.00	Analysis of First Day Declaration from Richard Hauge; continue drafting disclosure statement.
10/19/2023	17	Johnson, D. Hunter	1.90	617.50	325.00	Finalize drafts of both the Plan of Liquidation and Disclosure Agreement.
10/20/2023	17	Johnson, D. Hunter	1.40	455.00	325.00	Follow up on monthly operating report and other disclosure items.
10/23/2023	20	Rothschild, Brian M.	0.30	147.00	490.00	Review and filing of September Monthly Operating Report.
10/24/2023	20	Neilson, Darren B.	0.30	112.50	375.00	Draft and revise Plan.
10/31/2023	17	Rothschild, Brian M.	2.40	1,176.00	490.00	
Totals:			277.30	\$123,491.50		

Exhibit C

Expenses Detail

Cost Report

Polarity TE, Inc. / Ch. 11

Date	Description	Quantity	Amount	Narrative
06/06/2023	Filing Fee	0.00	1,738.00	Brian Rothschild, Reimbursement for Ch. 11 Filing Fee (Polarity TE, Inc. - Nevada), Brian Rothschild, Reimbursement for Ch. 11
06/06/2023	Filing Fee	0.00	1,738.00	Filing Fee (Polarity TE MD, Inc.), US Bankruptcy Court, District of Utah, Filing Fee Ch. 11 Bankruptcy Filing Fee (Polarity TE, Inc.), 06/06/2023
06/06/2023	Filing Fee	0.00	1,738.00	Photocopies (223 @ .15/Unit), BY 6950- AT 18:26
06/12/2023	Photocopies	223.00	33.45	Photocopies (8 @ .15/Unit), BY 6721-Shannon
06/16/2023	Photocopies	8.00	1.20	Albrecht AT 09:51
07/07/2023	Photocopies	18.00	2.70	Photocopies (18 @ .15/Unit), BY 6735- AT 14:37
07/07/2023	Postage	0.00	6.60	Postage
09/14/2023	Westlaw Research	0.00	240.00	Westlaw Research - DBN, 09/14/2023
10/04/2023	Photocopies	2.00	0.30	Photocopies (2 @ .15/Unit), BY 6735- AT 08:27
10/09/2023	Photocopies	3.00	0.45	Photocopies (3 @ .15/Unit), BY 6735- AT 09:00
Total:			\$5,498.70	