

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(Baltimore Division)**

IN RE:

**Diamond Comic Distributors, Inc., et al.,¹

Debtors.**

Chapter 7

CASE NO. 25-10308-DER

(Jointly Administered)

**TRUSTEE FISHER'S APPLICATION FOR AUTHORITY TO EMPLOY
GENERAL COUNSEL**

Morgan W. Fisher, Chapter 7 Trustee, pursuant to 11 U.S.C. § 327 and Rules 2014(a) and 2016 of the Fed. R. Bankr. P.A, applies for authority to employ Zvi Guttman and The Law Offices of Zvi Guttman, P.A. as general counsel to the Trustee in this case. In support hereof, the Trustee states as follows:

Jurisdiction and Venue

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. Venue is appropriate in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (O).

Parties and Background

2. On January 14, 2025 (the "Petition Date"), Diamond Comic Distributors, Inc., Comic Holdings, Inc., Comic Exporters, Inc., and Diamond Select Toys & Collectables (collectively, the "Debtors") each commenced a case under chapter 11 of the United States Bankruptcy Code. On January 16, 2025, the Court granted the Debtors' Motion for Joint Administration and ordered the Debtors' cases be jointly administered by the Court under *In re: Diamond Comic Distributors, Inc.*, 25-10308. [ECF #41.]

¹ The Debtors in these chapter 7 cases along with the last four digits of the Debtors' federal tax identification numbers are: Diamond Comic Distributors, Inc. (3450); Comic Holdings, Inc. (7457); Comic Exporters, Inc. (7458); and Diamond Select Toys & Collectibles, LLC (6585).

3. Information regarding the Debtors' history and business operations, capital structure, secured indebtedness, and the events leading up to the commencement of the Chapter 11 cases can be found in the *Declaration of Robert Gorin in Support of First Day Relief* filed with the Court on the Petition Date. [ECF #20.]

4. On December 12, 2025, the Debtors filed a Motion to Convert Cases from Chapter 11 to Chapter 7 of the Bankruptcy Code. [ECF #1070.] On December 19, 2025, the Court entered an Order Converting from a Chapter 11 to a Case under Chapter 7, effective January 1, 2025. [ECF #1089.]

5. On December 23, 2025, the United States Trustee's Office appointed Morgan W. Fisher ("Trustee") as Interim Trustee and Designation of Required Bond. [ECF #1095.]

6. On January 1, 2026, Morgan W. Fisher (the "Trustee") became the duly appointed interim Chapter 7 Trustee for the Debtor's bankruptcy estate and is so acting pursuant to 11 U. S. C. §702(d).

7. Employment of general counsel is necessary for the efficient administration of this case and to obtain maximum net recovery of assets for distribution to creditors.

Relief Requested

8. The Trustee applies for authority to employ the law firm of Zvi Guttman and The Law Offices of Zvi Guttman, P.A. ("Trustee's Counsel") for the purpose of representing the Trustee as general counsel in this bankruptcy case. Expected services include:

a. Investigating the Debtor's financial dealings, transactions, and other activities that may result in the prosecution of various causes of action for the benefit of the estate and its creditors;

b. Investigating and pursuing causes of action at the Trustee's direction, including actions for turnover or avoidance actions under Chapter 5 of the Bankruptcy Code;

c. Assisting the Trustee with examining proofs of claim and objecting to the allowance of any claim where a purpose would be served in doing so;

d. Preparing complaints, answers, discovery, motions, responses, orders, reports, and other legal papers, in the prosecution or furtherance of actions commenced by or against the Trustee except to the extent that the Trustee retains other counsel in specialized matters (e.g., avoidance actions, pending consignment litigation, and pending litigation with Alliance Entertainment), provided, however, Counsel may assist, coordinate with, or supplement the work of special counsel on such specialized matters as may be required, or as directed by the Trustee. Through this allocation of responsibilities, the Trustee seeks to maximize efficiency without redundant effort or overlap of professional services; and

e. Preparing other applications, motions, reports and other legal papers and perform other legal services at the direction of the Trustee which may be necessary in the expeditious administration of the estate.

f. Serving as general counsel provide day-to-day legal guidance and oversight of the numerous matters anticipated to arise in this case, while coordinating with litigation counsel who will likely be engaged to handle the bulk of any complex contested proceedings. This division of responsibilities is designed to maximize efficiency and cost-effectiveness in the administration of this estate.

9. The Trustee proposes to pay Trustee's Counsel compensation for services rendered, subject to further application and approval of this Court under 11 U.S.C. §§ 328(b) and 330, at the hourly rate of \$620. The hourly rate is subject to annual adjustment. Expenses incurred by the Firm

on behalf of the Trustee, such as the cost of long-distance calls, copying, facsimile transmissions, filing fees, messenger services, etc. which the Firm would typically pass on to its clients are in addition to its fees and will be charged to the Trustee, as to in-house expenses, in accordance with the attached expense schedule, and as to outside costs, at cost.

10. Zvi Guttman, has been an attorney specializing in the field of bankruptcy law for over thirty-five (35) years. In addition, Mr. Guttman serves on the panel of Chapter 7 bankruptcy trustees for over thirty (30) years in this district. Mr. Guttman has conducted numerous investigations in highly complex Chapter 11 and Chapter 7 cases as trustee and/or counsel to the trustee.

11. Trustee's Counsel has no connection with the Debtor, creditors of the Debtor, or any other party in interest, their respective attorneys and accountants, the United States trustee or any person employed in the office of the United States trustee, other than those that may be disclosed in the Verified Statement of Disinterestedness of Zvi Guttman pursuant to Rule 2014(a) of the Fed. R. Bankr. P. attached hereto and incorporated herein as Exhibit A.

WHEREFORE, the Trustee requests that this Court:

A. Authorize the employment of The Law Offices of Zvi Guttman, P.A. as the Trustee's Counsel;

B. Authorize the Trustee to compensate Trustee's Counsel for reasonable, actual and necessary fees and expenses in connection with representation of the Trustee in this case, subject to further application and approval of this Court; and

C. Grant such other and further relief as is just and appropriate under the circumstances.

DATE: January 5, 2026

Respectfully Submitted,

/s/ Morgan W. Fisher

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Chapter 7 Trustee

Expense Schedule

In-house Photocopies	\$.20 pg
Outside Photocopies	Cost
Incoming Faxes	No charge
Outgoing Faxes	\$.50 pg
Westlaw Bankruptcy Research	\$3.50/minute
Other Computer Services Provider's	Standard Rates
Long Distance Service	Cost
Messenger Service	Cost

CERTIFICATE OF SERVICE

I hereby certify that on January 5, 2026, I reviewed the Court's CM/ECF system and it reports that an electronic copy of the forgoing Application, Verified Statement of Zvi Guttman and Proposed Order will be served electronically by the Court's CM/ECF system on the following:

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