

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

In re:

GLOBAL WOUND CARE MEDICAL GROUP, a  
Professional Corporation,<sup>1</sup>

Debtor.

Chapter 11

Case No. 24-34908 (CML)

**DEBTOR'S APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF TOGUT, SEGAL & SEGAL LLP  
AS CONFLICTS COUNSEL EFFECTIVE AS OF JANUARY 9, 2025**

**IF YOU OBJECT TO THE RELIEF REQUESTED, THEN YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXSB.USCOURTS.GOV/](https://ecf.txsb.uscourts.gov/) WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS APPLICATION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, THEN YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS APPLICATION WAS FILED. OTHERWISE, THE COURT MAY TREAT THIS APPLICATION AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.**

Global Wound Care Medical Group, a Professional Corporation, the debtor and debtor in possession (the "Debtor") in the above-captioned Chapter 11 case (the "Chapter 11 Case") hereby makes this application (the "Application") for entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Proposed Order"), under sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the "Local Bankruptcy Rules"), and in accordance with the terms and conditions set forth in the Engagement Letter dated as of January 9, 2025 (the "Engagement Letter"), between Togut, Segal & Segal LLP (the

<sup>1</sup> The last four digits of the Debtor's tax identification number in the jurisdiction in which it operates is 3572.



“Togut Firm”) and the Debtor, a copy of which is attached to the Ortiz Declaration (as defined below) as Exhibit 2, authorizing the employment and retention of the Togut Firm as conflicts counsel to the Debtor in the Chapter 11 Case effective as of January 9, 2025.

In support of the Application, the Debtor relies upon and incorporates by reference the Declaration of Kyle J. Ortiz (the “Ortiz Declaration”), a copy of which is attached hereto as **Exhibit B**; the Declaration of Ralph Cetrulo (the “Cetrulo Declaration”), a copy of which is attached hereto as **Exhibit C**; and the *Declaration of Ralph Cetrulo in Support of Chapter 11 Petition and First Day Motions* [Docket No. 8] (the “First Day Declaration”).<sup>2</sup> In further support of this Application, the Debtor respectfully represents:

### **JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtor confirms its consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1.

---

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

### **BACKGROUND**

4. On October 21, 2024, (the “Petition Date”), the Debtor filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code.

5. The Debtor continues to operate its business and manage its property as a debtor in possession pursuant to §§1107 and 1108 of the Bankruptcy Code.

6. No trustee, examiner, or official committee has been appointed in this Chapter 11 Case.

7. A description of the Debtor, its business and the facts and circumstances supporting this Application and the reasons for commencing this Chapter 11 Case are set forth in greater detail in the First Day Declaration, filed on the Petition Date and incorporated herein by reference.

### **RELIEF REQUESTED**

8. By this Application, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1, the Debtor seeks entry of the Proposed Order, substantially in the form attached hereto as **Exhibit A**, authorizing the Debtor to employ and retain the Togut Firm consistent with Part F of the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the “Appendix B Guidelines”) as conflicts counsel to the Debtor, effective as of January 9, 2025, to handle matters that the Debtor may encounter which are not appropriately handled by Dentons US LLP (“Dentons”) due to potential or actual conflicts of interest with certain creditors of the Debtor or other parties in interest, and to perform such other discrete duties related to the administration of this Chapter 11 Case described herein.

9. The Debtor, the Togut Firm, and Dentons are mindful of the need to avoid duplication of services, and appropriate procedures will be implemented to ensure that there is no unnecessary duplication of effort.

### **THE TOGUT FIRM'S QUALIFICATIONS**

10. The Debtor seeks to retain the Togut Firm as conflicts counsel because the Togut Firm has extensive specialized expertise in supplementing the work of lead counsel in Chapter 11 cases.

11. The Debtor has selected the Togut Firm because the firm's extensive experience representing debtors in bankruptcy courts.

12. For 45 years, the Togut Firm has actively been involved in numerous major bankruptcy cases, and has represented debtors, and official committees in many cases in this Court as lead counsel, co-counsel, or conflicts counsel, including, without limitation: *In re Steward Health Care System LLC*, Case No. 24-90213 (CML); *In re Mercon Coffee Corporation*, Case No. 23-11945 (MEW); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ); *In re Benitago Inc.*, Case No. 23-11394 (SHL); *In re Vice Media Group Holding Inc.*, Case No. 23-10738 (JPM); *In re Endo International plc*, Case No. 22-22549 (JLG); *In re Pareteum Corp.*, Case No. 22-10615 (LGB); *In re: LATAM Airlines Group S.A.*, Case No. 20-11254 (JLG); *In re Aurora Commercial Corp.*, Case No. 19-10843 (ACC); *In re Trident Holding Co., LLC*, Case No. 19-10384 (SHL); *In re Synergy Pharmaceuticals Inc.*, Case No. 18-14010 (JLG); *In re Westinghouse Elec. Co. LLC*, Case No., 17-10751 (MEW); *In re SunEdison, Inc.*, Case No. 16-10992 (SMB); *In re Aéropostale, Inc.*, Case No. 16-11275 (SHL); *In re James River Coal Company*, Case No. 14-31848 (KRH); *In re Eastman Kodak Co.*, Case No. 12-10202 (ALG); *In re AMR Corp.*, Case No. 11-15463 (SHL); *In re MSR Resort Golf Course, LLC*,

Case No. 11-10372 (SHL); *In re Loehmann's Holdings, Inc.*, Case No. 10-16077 (REG); *In re Saint Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 10-11963 (CGM); *In re Motors Liquidation Co. (f/k/a General Motors Corp.)*, Case No. 09-50026 (REG); *In re AbitibiBowater Inc.*, Case No. 09-11296 (KJC); *In re Charter Commc'ns, Inc.*, Case No. 09-11435 (JMP); *In re Old Carco LLC (f/k/a Chrysler LLC)*, Case No. 09-50002 (AJG); *In re Cabrini Med. Ctr.*, Case No. 09-14398 (ALG); *In re Our Lady of Mercy Med. Ctr.*, Case No. 07-10609 (REG); *In re Saint Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 05-14945 (CGM); *In re Delphi Corp.*, Case No. 05-44481 (RDD); *In re Collins & Aikman Corporation*, Case No. 05-55927 (SWR); *In re Enron Corp.*, Case No. 01-16034 (ALG); *In re Ames Dept. Stores*, Case No. 01-42217 (REG); and *In re Rockefeller Ctr. Props.*, Case No. 95-420789 (PCB).

13. As set forth in the Ortiz Declaration, the Togut Firm is willing to act as conflicts counsel to the Debtor in this Chapter 11 Case, and to render the necessary professional services described herein.

#### **SERVICES TO BE RENDERED**

14. There are parties in this Chapter 11 Case that Dentons has represented, currently represents, or in the future likely will represent in matters wholly unrelated to the Debtor and this Chapter 11 Case. In the event that the Debtor is pursuing a position that would cause a connection with a client of Dentons that has the potential to mature into and become a conflict of interest (a "Conflict Matter"), the Togut Firm shall become involved in such matter so that the Togut Firm can advise the Debtor in such Conflict Matter. If such Conflict Matter becomes an actual conflict, the Togut Firm shall take over such matter.

15. As this Chapter 11 Case unfolds, there may be other tasks that will be best suited to the Togut Firm's skills. As matters are identified that are not generally described

herein, the Togut Firm will file a supplemental declaration in accordance with Bankruptcy Rule 2014 and Part F of the Appendix B Guidelines and provide notice of the filing sufficient to afford parties in interest an opportunity to object. The timeliness of a disclosure will be assessed based on the facts and circumstance of the situation, including whether earlier disclosure would reveal privileged information or compromise the Debtor's ability to perform its statutory responsibilities under the Bankruptcy Code.

### **PROFESSIONAL COMPENSATION**

16. During this Chapter 11 Case, the Togut Firm will file applications for allowance of compensation and reimbursement of actual and necessary expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any orders of this Court, and, to the extent required by the foregoing, the Appendix B Guidelines, for all services performed and expenses incurred as attorneys for the Debtor.

17. The Debtor and the Togut Firm have agreed that the Togut Firm will be paid its customary hourly rates for services rendered that are in effect from time to time, as set forth in the Ortiz Declaration, and that it will be reimbursed according to the Togut Firm's customary reimbursement policies.

18. Pursuant to section 330(a)(1) of the Bankruptcy Code, the Court may award reasonable compensation for actual and necessary expenses and services rendered in conjunction with this Chapter 11 Case. The Togut Firm's current hourly rates and reimbursement policies are what the general marketplace for legal services pays the Togut Firm in other matters every day and are reasonable. The 2025 hourly rate for Mr. Ortiz is \$1,295 (the firm's other partner rates range from \$1,190 to \$1,830 per hour). The Togut Firm's current rates for

associates are \$510-1,225 per hour, \$1,140 to \$1,375 per hour for counsel, and \$315 to \$560 per hour for paralegals and law clerks. The Togut Firm will also seek reimbursement for actual, necessary expenses pursuant to section 330(a)(1)(B) of the Bankruptcy Code.

19. The Togut Firm has not been paid a retainer in this Chapter 11 Case.

**THE TOGUT FIRM'S DISINTERESTEDNESS**

20. To the best of the Debtor's knowledge, and based upon the Ortiz Declaration, the Togut Firm does not represent or hold any interest adverse to the Debtor or its estate with respect to the matters on which the firm is to be employed. Further, to the best of the Debtor's knowledge and based on the Ortiz Declaration, the Togut Firm does not have any connection with any creditors or other parties in interest, or their respective attorneys or accountants, or the U.S. Trustee or any of its employees, except as set forth in the Ortiz Declaration.

**BASIS FOR RELIEF**

21. Retention pursuant to section 327(a) of the Bankruptcy Code is appropriate given the specific scope of the proposed retention. Section 327(a) of the Bankruptcy Code provides:

Except as otherwise provided in this section, the trustee, with the Court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a).

22. Moreover, Bankruptcy Rule 2014 requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection,

the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, 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.

Fed. R. Bankr. P. 2014(a). The Debtor respectfully submits that this Application satisfies these requirements.

23. For the reasons stated above, the Debtor seeks to employ and retain the Togut Firm to represent the Debtor as conflicts counsel, pursuant to section 327(a) of the Bankruptcy Code. As discussed herein, the Debtor believes that the retention of the Togut Firm is in the best interests of the Debtor's estate.

24. [The Debtor further seeks retention and employment of the Togut Firm as their conflicts counsel *nunc pro tunc* to January 9, 2025. This Court has discretion to issue an order approving the employment of an attorney *nunc pro tunc* under its general equity powers. *See In re Triangle Chemicals, Inc.*, 697 F.2d 1280, 1288-89 (5th Cir. 1983) (indicating that bankruptcy courts have the power to enter an order authorizing the employment of an advisor to the debtor effective as of the petition date); *In re Arkansas Co.*, 798 F.2d 645, 648 (3d Cir. 1986) (“[T]he bankruptcy courts have the power to authorize retroactive employment of counsel and other professionals under their broad equity power.”) (collecting cases); Local Bankruptcy Rule 2014-1(b). Local Bankruptcy Rule 2014-1(b)(2) sets forth the requirements for a *nunc pro tunc* application filed more than thirty days after a professional commences provision of services. This Application is filed [ ] days after the period in which Local Bankruptcy Rule 2014-1(b)(2) is applicable. The Togut Firm has provided, and will continue to provide, valuable services to the Debtor. The delay in filing the Application was not intended to prejudice any party, but instead occasioned by the Togut Firm's diligent efforts to carry out a fulsome conflicts review in



order to be able to submit the Declarations in support of this Application. *Nunc pro tunc* approval is required to ensure the Togut Firm is adequately compensated for the services it has provided to the Debtor. Additionally, the work was performed in good faith at the direction of the Debtor and was necessary for the preservation of the estates. To the best of the Debtor's knowledge, approval of this Application *nunc pro tunc* to January 9, 2025 will not prejudice any parties in interest.]<sup>3</sup>

#### **STATEMENT REGARDING U.S. TRUSTEE GUIDELINES**

25. The Togut Firm shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtor's Chapter 11 Case in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other application procedures and orders of the Court. The Debtor and the Togut Firm also intend to make reasonable efforts to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the Appendix B Guidelines, both in connection with this Application and the interim and final fee applications to be filed by the Togut Firm in the course of its engagement.

26. The applicant statement referenced in Part D.1 of the Appendix B Guidelines is addressed in the Ortiz Declaration, annexed as **Exhibit B** in support of this Application. The verified client statement referenced in Part D.2 of the Appendix B Guidelines is addressed in the Cetrulo Declaration, annexed as **Exhibit C** in support of this Application.

27. As this Chapter 11 Case continues to develop, the Togut Firm will formulate a budget and staffing plan for this proposed engagement, which it will review with the Debtor as contemplated by Part E of the Appendix B Guidelines (which budget and staffing plan

---

<sup>3</sup> [NTD: to be included if this is filed after 2/9/25]

may be amended as necessary to reflect changed circumstances or unanticipated developments). Any disclosure of such budget and staffing plan will be retrospective only in conjunction with the filing of fee applications by the Togut Firm.

28. It is the Debtor's and the Togut Firm's intention to work cooperatively with the U.S. Trustee to address the concerns that prompted the Executive Office for United States Trustees to adopt the Appendix B Guidelines.

**NOTICE**

29. Pursuant to Local Bankruptcy Rule 9003-1, the Debtor has provided notice of this Application to the U.S. Trustee for the Southern District of Texas. Notice of this Application will be served on any party entitled to notice pursuant to Bankruptcy Rule 2002 and any other party entitled to notice pursuant to Local Bankruptcy Rule 9013-1(d).

*[Concludes on Following Page]*

**CONCLUSION**

**WHEREFORE**, the Debtor respectfully requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: January 29, 2025

Respectfully submitted,

/s/ Isaac Lee

Isaac Lee

Chief Restructuring Officer

Global Wound Care Medical Group, a  
Professional Corporation

**EXHIBIT A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

GLOBAL WOUND CARE MEDICAL GROUP, a  
Professional Corporation,<sup>1</sup>

Debtor.

Chapter 11

Case No. 24-34908 (CML)

**ORDER GRANTING DEBTOR'S APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE EMPLOYMENT AND RETENTION OF TOGUT, SEGAL &  
SEGAL LLP AS CONFLICTS COUNSEL EFFECTIVE AS OF JANUARY 9, 2025**

Upon consideration of the Application (the "Application")<sup>2</sup> of Global Wound Care Medical Group a Professional Corporation, the debtor and debtor in possession (the "Debtor"), for entry of an order (this "Order"), pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1, authorizing the Debtor to employ and retain Togut, Segal & Segal LLP (the "Togut Firm") as conflicts counsel, effective as of January 9, 2025, as more fully set forth in the Application; and upon consideration of the First Day Declaration, the Ortiz Declaration, and the Cetrulo Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 133; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that the venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and this Court having found that the Debtor's notice of the Application and opportunity for a hearing on the

---

<sup>1</sup> The last four digits of the Debtor's tax identification number in the jurisdiction in which it operates is 3572.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in the Application.

Application were appropriate under the circumstance and no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court, if any; and this Court having determined that the legal and factual bases set forth in support of the Application establish just cause for the relief granted herein; and upon all the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is approved, as set forth herein.
2. All objections to the Application or the relief requested therein that have not been made, withdrawn, waived, or settled and all reservations of rights included therein, are overruled on the merits.
3. The Debtor is authorized to retain and employ the Togut Firm as conflicts counsel under §§ 327(a) and 328(a) of the Bankruptcy Code, effective as of January 9, 2025, to perform such services detailed in the Application and on the terms set forth in the Application and the Ortiz Declaration.
4. The Togut Firm shall be compensated for professional services rendered and reimbursement of expenses in accordance with the terms set forth in this Order, Application, and Engagement Letter between the Debtor and the Togut Firm attached to the Ortiz Declaration, the terms of which are hereby approved
5. This Order shall be immediately effective and enforceable upon its entry.
6. The Debtor is authorized to take all actions necessary or appropriate to carry out the relief granted in this Order.
7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

DATED: \_\_\_\_\_, 2025  
Houston, Texas

---

Judge Christopher Lopez  
United States Bankruptcy Judge

**EXHIBIT B**

**Ortiz Declaration**



**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

GLOBAL WOUND CARE MEDICAL GROUP, a  
Professional Corporation,<sup>1</sup>

Debtor.

Chapter 11

Case No. 24-34908 (CML)

**DECLARATION OF KYLE J. ORTIZ IN SUPPORT OF DEBTOR'S  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE  
EMPLOYMENT AND RETENTION OF TOGUT, SEGAL & SEGAL LLP  
AS CONFLICTS COUNSEL EFFECTIVE AS OF JANUARY 9, 2025**

Kyle J. Ortiz, being duly sworn, states the following under penalty of  
perjury:

1. I am a member of Togut, Segal & Segal LLP (the "Togut Firm") located at One Penn Plaza, New York, New York 10119. I am a member in good standing of the Bar of New York.

2. I am in all respects competent to make this declaration (the "Declaration") in support of the *Debtor's Application for Entry of an Order Authorizing the Employment and Retention of Togut, Segal & Segal LLP as Conflicts Counsel Effective as of January 9, 2025* (the "Application")<sup>2</sup> to retain the Togut Firm as conflicts counsel to the Debtor pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, Local

---

<sup>1</sup> The last four digits of the Debtor's tax identification number in the jurisdiction in which it operates is 3572.

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

Bankruptcy Rules 2014-1 and 2016-1, and the Appendix B Guidelines. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

### **QUALIFICATIONS AND DISINTERESTEDNESS**

3. The Togut Firm's practice is highly specialized and is limited, almost exclusively, to matters pending in the bankruptcy courts. The Togut Firm has had considerable experience in matters of this nature, and has represented debtors, and official committees in many cases in this Court and other courts as lead counsel, co-counsel, or conflicts counsel, including, without limitation: *In re Steward Health Care System LLC*, Case No. 24-90213 (CML); *In re Mercon Coffee Corporation*, Case No. 23-11945 (MEW); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ); *In re Benitago Inc.*, Case No. 23-11394 (SHL); *In re Vice Media Group Holding Inc.*, Case No. 23-10738 (JPM); *In re Endo International plc*, Case No. 22-22549 (JLG); *In re Pareteum Corp.*, Case No. 22-10615 (LGB); *In re: LATAM Airlines Group S.A.*, Case No. 20-11254 (JLG); *In re Aurora Commercial Corp.*, Case No. 19-10843 (ACC); *In re Trident Holding Co., LLC*, Case No. 19-10384 (SHL); *In re Synergy Pharmaceuticals Inc.*, Case No. 18-14010 (JLG); *In re Westinghouse Elec. Co. LLC*, Case No., 17-10751 (MEW); *In re SunEdison, Inc.*, Case No. 16-10992 (SMB); *In re Aéropostale, Inc.*, Case No. 16-11275 (SHL); *In re James River Coal Company*, Case No. 14-31848 (KRH); *In re Eastman Kodak Co.*, Case No. 12-10202 (ALG); *In re AMR Corp.*, Case No. 11-15463 (SHL); *In re MSR Resort Golf Course, LLC*, Case No. 11-10372 (SHL); *In re Loehmann's Holdings, Inc.*, Case No. 10-16077 (REG); *In re Saint Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 10-11963 (CGM); *In re Motors Liquidation Co. (f/k/a General Motors Corp.)*, Case No. 09-50026 (REG); *In re AbitibiBowater Inc.*, Case No. 09-11296 (KJC); *In re Charter Commc'ns, Inc.*, Case No. 09-11435 (JMP); *In re Old Carco LLC (f/k/a Chrysler LLC)*, Case No. 09-50002 (AJG); *In re Cabrini Med. Ctr.*, Case No. 09-14398 (ALG); *In re Our Lady of Mercy Med. Ctr.*,

Case No. 07-10609 (REG); *In re Saint Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 05-14945 (CGM); *In re Delphi Corp.*, Case No. 05-44481 (RDD); *In re Collins & Aikman Corporation*, Case No. 05-55927 (SWR); *In re Enron Corp.*, Case No. 01-16034 (ALG); *In re Ames Dept. Stores*, Case No. 01-42217 (REG); and *In re Rockefeller Ctr. Props.*, Case No. 95-420789 (PCB).

4. Having been involved in many cases where it has previously served as conflicts counsel, the Togut Firm has found that the relationship works best when lead counsel has a duty to immediately inform us of any bankruptcy-related matter where there is any involvement of another client of the lead counsel's firm, even if the debtor is not adverse to that client. In that way and in this case, lead counsel is free to advise the Debtor without any appearance of bias. As soon as the Togut Firm is notified of a transaction affecting Dentons or another counsel's client, it becomes our responsibility to advise the Debtor on any aspect of the bankruptcy-related transaction, motion, or litigation as it affects such other client. This best serves the Debtor's fiduciary obligation to all creditors. For those matters in which the Debtor is clearly adverse to any Dentons or other counsel's client, the Togut Firm will be responsible for handling the matter.

5. The Togut Firm has earned a reputation for efficiency and has worked hard to develop and perfect the conflicts counsel business model so that it best serves the interests of the estate, while comporting with the Appendix B Guidelines.

6. The Togut Firm has reviewed: the Debtor's chapter 11 petition, the First Day Declaration, and the list of the names of individual and entities that may be parties in interest in this Chapter 11 Case (the "Potential Parties in Interest"). A list of the Potential Parties in Interest is attached hereto as **Exhibit 1**.

7. The Togut Firm maintains a database of its current and former clients (the “Client Database”). In connection with preparing this Declaration, I caused to be submitted to, and caused to be checked against, the Client Database, those parties listed on the Potential Parties in Interest list. The Togut Firm compared the names of the Potential Parties in Interest against the Client Database. Based on my review of the Potential Parties in Interest and the Client Database, I have determined that to the best of my knowledge, information, and belief, with respect to the Debtor’s Chapter 11 Case, neither I nor any member, attorney, or employee of the Togut Firm has any current connection with nor represents:

- the directors and officers of the Debtor;
- the Debtor’s lenders and lienholders;
- the Debtor’s 30 largest unsecured creditors; or
- any of the other the parties listed on the Potential Parties in Interest list.

8. Neither I nor any member, attorney, or employee of the Togut Firm has ever been a member, officer, or employee of the Debtor or had an interest materially adverse to the interests of the Debtor’s estate or any class of creditors or equity security holders by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

9. The Togut Firm is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, in that the Togut Firm, its partners, counsel, and associates, except as disclosed herein:

- a. are not creditors, equity holders, or insiders of the Debtor;
- b. are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtor; and
- c. do not have an interest materially adverse to the interest of the Debtor’s estate or of any class of creditors or equity holders, by reason of any direct

or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

10. I am not related, and to the best of my knowledge, no attorney at the Togut Firm is related, to any United States Bankruptcy Judge in the District of Texas or to the U.S. Trustee or any employee thereof. Judge Lopez and I did work together at Weil, Gotshal & Manges LLP from 2011 through 2015.

11. The Togut Firm will periodically review its files and Client Database during the pendency of this Chapter 11 Case to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, the Togut Firm will use its reasonable efforts to identify any such further developments and will promptly file a supplemental affidavit as required by Bankruptcy Rule 2014(a).

### **PROFESSIONAL COMPENSATION**

12. As set forth in the Engagement Letter attached hereto as **Exhibit 2**, subject to annual adjustment, in accordance with the firm's billing practices, the rates to be charged by the Togut Firm for services to be rendered to the Debtor shall be the same rates charged to other clients. My current hourly rate is \$1,295 (the firm's other partner rates range from \$1,190 to \$1,830 per hour). The Togut Firm's current rates for associates are \$510-1,225 per hour, \$1,140 to \$1,375 per hour for counsel, and \$315 to \$560 per hour for paralegals and law clerks. Prior to applying any increases in its hourly rates beyond the rates set forth herein, the Togut Firm shall provide ten (10) days' notice of any such increases to the Debtor, the U.S. Trustee, and counsel to any official committee appointed in the Chapter 11 Case.

13. The Togut Firm intends to apply for compensation for professional services rendered in connection with the Chapter 11 Case, subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local

Bankruptcy Rules, further Orders of this Court, and the Appendix B Guidelines on an hourly basis, plus reimbursement of actual and necessary expenses and other charges that the Togut Firm incurs. The Togut Firm will charge the Debtor's estate hourly rates consistent with the rates it charges in other matters of this type.

14. It is the Togut Firm's policy to charge its clients for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, photocopying, witness fees, business travel expenses, certain necessary secretarial and other overtime expenses, filing and recordation fees, long distance telephone calls, postage, express mail and messenger charges, computerized legal research charges and other computer services, expenses for "working meals," and telecopier charges. The Togut Firm will charge the Debtor's estate for these expenses in a manner and at rates consistent with those it generally charges its other clients and in accordance with the Local Bankruptcy Rules and Appendix B Guidelines.

15. No promises have been received by the Togut Firm, nor by any partner, counsel, or associate thereof, as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code. The Togut Firm has no agreement with any other entity to share with such entity any compensation received by the Togut Firm in connection with this Chapter 11 Case.

**STATEMENT REGARDING U.S. TRUSTEE GUIDELINES**

16. The Togut Firm shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtor's Chapter 11 Case in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. The Togut Firm also intends to make a reasonable effort to comply with the

U.S. Trustee's requests for information and additional disclosures as set forth in the Appendix B Guidelines, both in connection with the Application and the interim and final fee applications to be filed by the Togut Firm in the course of its engagement.

**ATTORNEY STATEMENT PURSUANT TO APPENDIX B GUIDELINES**

17. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Appendix B Guidelines.

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: No.

Question: Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Response: No.

Question: If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Response: The Togut Firm did not represent the client in the 12 months prepetition.

Question: Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?

Response: As this Chapter 11 Case continues to develop, the Togut Firm will formulate a budget and staffing plan for this proposed engagement, which it will review with the Debtor as contemplated by Part E of the Appendix B Guidelines (which budget and staffing plan may be amended as necessary to reflect changed circumstances or unanticipated developments).

Any disclosure of such budget and staffing plan will be retrospective only in conjunction with the filing of fee applications by the Togut Firm.

18. The Togut Firm is willing to act as conflicts counsel to the Debtor in this case, and to render the necessary professional services described in the Application. As additional tasks are identified that are not generally described in the Application, the Togut Firm will file a supplemental declaration in accordance with Bankruptcy Rule 2014 and Part F of the Appendix B Guidelines and provide notice of the filing sufficient to afford parties in interest an opportunity to object. The timeliness of a disclosure will be assessed based on the facts and circumstance of the situation, including whether earlier disclosure would reveal privileged information or compromise the Debtor's ability to perform their statutory responsibilities under the Bankruptcy Code.

19. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

DATED: January 29, 2025  
New York, New York

/s/ Kyle J. Ortiz  
Kyle J. Ortiz



**EXHIBIT 1**

**Potential Parties in Interest List**

**PARTIES IN INTEREST**

**Debtor**

Global Wound Care Medical Group, a Professional Corporation

**Shareholder(s)**

Owen Ellington, M.D.

**Unsecured Creditors**

2045 Peachtree CAF, LLC

2400 Whitt, LLC

Acrisure Partners West Coast Insurance Services

ADP, LLC

AMWINS Special Risk Underwriters

Bill Relaford, DPM

Cigna

Detroit Riverview Medical Complex, LLC

Equitable

Evanston Insurance Company

Experian

Freeman Medical Building, LLC

Gateway Triangle Development, LLC

Golden Bear Insurance Company

Hooper, Lundy & Bookman, PC

HTA - Medical Portfolio 4, LLC

Imperial Realty Company, as agent for The Klairmont Family, L.L.C.

Joseph Whiting

Landmark American Insurance Company

Loyal Group REM, LLC

MCE Packaging Inc.

Peak One

Phoenix Business Center

Pinnacle Healthcare Consulting

QBE Insurance Group

Ralph Cetrulo

Regus Management Group, LLC

Stephano Slack

Sunlife

Symetra

The Doctors Company, an Interinsurance Exchange

The Enclave U.S. Limited Partnership

The Hanover Insurance Company - Automobile Liability

The Hanover Insurance Company - Commercial General Liability

The Hanover Insurance Company - Professional Liability

The Hanover Insurance Company - Second Layer Excess

UHY

Wager & Wager, LLC

Wells Fargo Bank  
Wound Pros Management Group, Inc.

**Taxing/Governmental/Regulatory Authorities**

Alabama Attorney General  
Alabama Dept of Revenue  
Arizona Attorney General  
Arizona Dept of Revenue  
Arkansas Attorney General  
Arkansas Dept of Finance & Administration  
California Attorney General  
California Department of Tax and Fee Administration  
California Franchise Tax Board  
California State Board of Equalization  
Centers for Medicare and Medicaid Services  
Connecticut Attorney General  
Connecticut Department of Revenue Services  
Florida Attorney General  
Florida Dept of Revenue  
Georgia Attorney General  
Georgia Dept of Revenue  
Illinois Attorney General  
Illinois Dept of Revenue  
Illinois Secretary of State  
Illinois State Treasurer  
Internal Revenue Service  
Kansas Attorney General  
Kansas Dept of Revenue  
Louisiana Attorney General  
Louisiana Department of Revenue  
Massachusetts Attorney General  
Massachusetts Department of Revenue  
Michigan Attorney General  
Missouri Attorney General  
Missouri Department of Revenue  
Nevada Attorney General  
Nevada Dept of Taxation  
New Jersey Attorney General  
New Jersey Department of the Treasury  
New Jersey Division of Taxation  
New York Attorney General  
New York State Dept of Taxation and Finance  
North Carolina Attorney General  
North Carolina Dept of Revenue  
Ohio Attorney General  
Ohio Dept of Taxation

Oklahoma Attorney General  
Oklahoma Tax Commission  
Oregon Attorney General  
Oregon Dept of Revenue  
Pennsylvania Attorney General  
Pennsylvania Dept of Revenue  
Rhode Island Attorney General  
Rhode Island Division of Taxation  
South Carolina Attorney General  
South Carolina Dept of Revenue  
State of Michigan  
Tennessee Attorney General  
Tennessee Dept of Revenue  
Texas Alcoholic Beverage Commission  
Texas Attorney General  
Texas Comptroller of Public Accounts  
Texas Workforce Commission  
United States Attorney for the Southern District of Texas  
US Department of Health and Human Services  
US Department of Justice  
Utah Attorney General  
Utah Dept of Taxation  
Washington Attorney General  
Washington Dept of Revenue  
Wisconsin Attorney General  
Wisconsin Department of Revenue

**Professionals**

Dentons US LLP  
Ankura Consulting Group, LLC

**Bankruptcy Judges and Staff for the Southern District of Texas**

Judge Marvin Isgur  
Judge Christopher M. Lopez  
Judge Jeffrey P. Norman  
Chief Judge Eduardo V. Rodriguez  
Judge Alfredo R. Perez  
Sierra Thomas-Anderson – Case Manager  
Aaron Jackson – Courtroom Deputy  
Rosario Saldana – Case Manager  
Zilde Martinez – Courtroom Deputy  
Tracey Conrad – Case Manager  
Shannon Holden – Courtroom Deputy  
Jeannie Chavez – Case Manager  
Ana Castro – Courtroom Deputy  
Tyler Laws – Case Manager

Akeita House – Courtroom Deputy  
David G. Peake – Chp 13 Trustee  
Yvonne V. Valdez – Chp. 13 Trustee  
Tiffany D. Castro – Chp. 13 Trustee

**United States Trustee and Staff for the Southern District of Texas**

Millie Aponte Sall - Assistant U.S. Trustee  
Alicia Barcomb - Trial Attorney  
Alethea Caluza - Paralegal Specialist  
Samantha Chilton - Paralegal Specialist  
Hector Duran - Trial Attorney  
Vianey Garza - Trial Attorney  
Ivette Gerhard – Secretary  
Andrew Jimenez - Trial Attorney  
Luci Johnson-Davis - Paralegal Specialist  
Rajalakshmi Krishnan – Auditor  
Linda Motton - Paralegal Specialist  
Ha Nguyen - Trial Attorney  
Glenn Otto – Auditor  
Yasmine Rivera – Auditor  
Jayson B. Ruff - Trial Attorney  
Alina Samko-Yu – Auditor  
Christy Simmons - Auditor  
Gwen Smith - Legal Assistant  
Christopher R. Travis - Trial Attorney  
Jana Whitworth - Trial Attorney

**Clerk of the Court**

Nathan Ochsner

**EXHIBIT 2**

**Engagement Letter**

## TOGUT, SEGAL & SEGAL LLP

ONE PENN PLAZA  
NEW YORK, NEW YORK 10119

WWW.TOGUTLAWFIRM.COM

(212) 594-5000

KYLE J. ORTIZ  
(212) 201-6582  
KORTIZ@TEAMTOGUT.COM

January 9, 2025

**PERSONAL AND CONFIDENTIAL**  
**Via E-mail**

Owen Ellington, M.D.  
Global Wound Care Medical Group  
5901 W. Century Blvd., Suite 750  
Los Angeles, CA 90045

Re: *In re Global Wound Care Medical Group,*  
Case No. 24-34908 (CML) (Bankr. S.D. Tex.)

Dear Dr. Ellington:

Thank you for choosing our firm to represent Global Wound Care Medical Group (the "Company") in connection with potential conflict matters and other discrete tasks that may arise in connection with the Company's chapter 11 case currently pending in the U.S. Bankruptcy Court for the Southern District of Texas (the "Matter"). As part of our routine in opening new files, we provide an engagement letter to all clients. Subject to necessary Bankruptcy Court approval, the purpose of this letter is to generally set forth our understanding of the legal services to be performed and the basis on which our firm will be paid for those services.

As to our firm's charges, the beginning point for determining our fees is actual time spent. For that reason, we have established bookkeeping rates for each of our lawyers and legal assistants. The current hourly billing rates are \$975 to \$1,665 per hour for partners and counsel, \$445 to \$950 per hour for associates, and \$195 to \$485 per hour for paralegals and law clerks. You should also note that in January of each year, we evaluate our hourly billing rates, and you should expect that our hourly rates will increase during the pendency of our engagement, particularly if it is prolonged. We are mindful of the cost of legal services and will strategically staff this Matter to keep the cost of our firm's services as low as possible. We will also work closely with the Company's other professionals, including the Company's lead bankruptcy counsel, Dentons US LLP, to ensure we do not duplicate any services.

In addition to fees for legal services rendered, the Company will be expected to reimburse us for our expenses, including business travel, photocopies, postage, fax

TOGUT, SEGAL & SEGAL LLP

Global Wound Care Medical Group  
January 9, 2025  
Page 2

transmissions, telephone, computer-assisted legal research, overtime for secretarial staff, late meals, outside technical/computer support, etc.

During the pendency of the Chapter 11 case, all fees and expenses incurred in the Chapter 11 case will be subject to Bankruptcy Court approval. Accordingly, we will seek allowances for interim compensation and reimbursement for reasonable and necessary expenses at various intervals during the case, pursuant to the applicable provisions of the Bankruptcy Code and Bankruptcy Rules, and orders entered by the Bankruptcy Court.

Our firm may only represent the interests of the Company. It is clearly improper for our firm to represent the interests of any creditor or client of the Company or any of the Company's individual officers, directors, attorneys or other employees, as their interests may be colorably, if not actually, adverse to the Company. To the extent any such parties require legal advice, they will have to use other counsel, with whom we will be more than happy to work.

We are not aware of any conflict of interest that would prevent us from acting for the Company in respect of the Matter that is the subject of this letter. Our firm represents many other companies and individuals, and it is possible that during the time that we are representing the Company, some of our present or future clients will have transactions or disputes with them. The Company agrees that we may continue to represent or may undertake in the future to represent existing or new clients in any matter that is not substantially related to the work for the Company in the Matter ("Unrelated Matters").

We agree, however, that your prospective consent to conflicting representation contained in the preceding paragraph with respect to Unrelated Matters shall not apply in any instance where, because of our representation of the Company, we have obtained proprietary or other confidential information of a non-public nature, that if known to such other client, could be used in any such other matter by such client to your material disadvantage.

We are under a strict duty of confidentiality to the Company in respect to the Matter. We shall keep strictly confidential all confidential or proprietary information obtained from the Company or from any representatives, affiliates, financing sources, or agents during the performance of our services hereunder ("Confidential Information"), and we, our personnel, and anyone else working on our behalf will not disclose or use any Confidential Information other than in the ordinary course of providing services to the Company pursuant to this engagement. "Confidential Information" includes, without limitation, non-public confidential and proprietary data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models or any work product relating to the client or any of its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors or consultants, or otherwise related to the engagement. Upon completion of the services, and at your request, we will promptly return or destroy all Confidential Information (without retaining any copies). For the



TOGUT, SEGAL & SEGAL LLP

Global Wound Care Medical Group  
January 9, 2025  
Page 3

avoidance of doubt, "Confidential Information" shall not include information which (i) is or becomes publicly available other than as a result of a disclosure by us in violation of this agreement, (ii) is or becomes available to us on a non-confidential basis from a source (other than you or your affiliates) which is not prohibited from disclosing such information to us by a legal contractual or fiduciary obligation with respect to such information, or (iii) is independently developed by us without the use of Confidential Information.

The foregoing is not intended to prohibit, nor shall it be construed as prohibiting, us from disclosure required by applicable law or legal, administrative, or judicial process, but we shall not encourage, suggest, invite, or request, or assist in securing, any such disclosure. We will immediately inform you in advance (unless prohibited by law), of any such disclosure, will only disclose that portion of the Confidential Information permitted by law to be disclosed, and will use its best efforts to ensure confidential treatment is afforded to such Confidential Information.

If the foregoing is acceptable, kindly countersign a copy of this letter at the space provided below and return it to me by e-mail. Should you have any questions regarding the above, please do not hesitate to call me. We look forward to working with you and the Company to the successful conclusion of this Matter.

Very truly yours,

TOGUT, SEGAL & SEGAL LLP

By:

/s/ Kyle J. Ortiz

Kyle J. Ortiz

**ACCEPTED AND AGREED BY:**

---

Ralph Cetrulo  
Global Wound Care Medical Group

TOGUT, SEGAL & SEGAL LLP

Global Wound Care Medical Group

January 9, 2025

Page 4

Very truly yours,

TOGUT, SEGAL & SEGAL LLP

By:

Kyle J. Ortiz

**ACCEPTED AND AGREED BY:**

*Ralph Cetrulo*

---

Ralph Cetrulo

Global Wound Care Medical Group

**EXHIBIT C**

**Cetrulo Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

GLOBAL WOUND CARE MEDICAL GROUP, a  
Professional Corporation,<sup>1</sup>

Debtor.

Chapter 11

Case No. 24-34908 (CML)

**DECLARATION OF RALPH CETRULO IN SUPPORT OF DEBTOR’S APPLICATION  
FOR ENTRY OF AN ORDER AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF TOGUT, SEGAL & SEGAL LLP  
AS CONFLICTS COUNSEL EFFECTIVE AS OF JANUARY 9, 2025**

Pursuant to 28 U.S.C. § 1746, I, Ralph Cetrulo, hereby declare as follows:

1. I am the Chief Financial Officer (“CFO”) of Global Wound Care Medical Group, a Professional Corporation, the debtor and debtor in possession (the “Debtor”) in the above-captioned Chapter 11 case (the “Chapter 11 Case”).

2. On October 21, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Bankruptcy Court”). I am knowledgeable and familiar with the Debtor’s day-to-day operations, business and financial affairs, and the circumstances leading to the commencement of this Chapter 11 Case.

3. My background is set forth in the *Declaration of Ralph Cetrulo in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 8] (the “First Day Declaration”). After explaining my background and experience, section I of my First Day Declaration provides

---

<sup>1</sup> The last four digits of the Debtor’s tax identification number in the jurisdiction in which it operates is 3572.

an overview of the Debtor, section II describes the Debtor's corporate background and business, and section III describes the circumstances that compelled the commencement of the Chapter 11 Case. Section IV provides a summary of the First Day Pleadings and factual bases for the relief requested therein.

4. I submit this declaration (this "Declaration") in support of the Debtor's Application for Entry of an Order Authorizing the Employment and Retention of Togut, Segal & Segal LLP as Conflicts Counsel Effective as of January 9, 2025 (the "Application").<sup>2</sup>

5. This Declaration is provided pursuant to Appendix B, Paragraph D.2 of the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the "Fee Guidelines"). Except as otherwise indicated herein, the facts set forth in this Declaration are based upon my personal knowledge, information provided to me by the Debtor's advisors, or my opinion based upon knowledge and experience as the CFO for the Debtor. I am authorized to submit this Declaration on behalf of the Debtor.

#### **THE DEBTOR'S SELECTION OF THE TOGUT FIRM**

6. Togut, Segal & Segal LLP (the "Togut Firm") is proposed to serve as conflicts counsel in the Chapter 11 Case. I understand that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny and accountability as professionals in non-bankruptcy engagements. The Debtor selected the Togut Firm because of, among other factors, its experience handling conflicts matters.

---

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

7. I believe that the Togut Firm is well qualified and uniquely able to serve as the Debtor's conflicts counsel. Furthermore, I understand that the Togut Firm has earned a reputation for efficiently handling such conflicts and other matters that can be handled more efficiently by conflicts counsel, and has developed the conflicts counsel business model so that it best serves the interests of its clients' estates, while comporting with the Appendix B Guidelines, and that it has very specialized expertise in supplementing the work of Dentons as lead counsel without any unnecessary duplication of effort. The Debtor has concluded that the retention of the Togut Firm as conflicts counsel will assist them in avoiding unnecessary litigation and achieving efficiencies in the administration of their chapter 11 estates. The Togut Firm will supplement, rather than duplicate, the services of Debtors, and the Debtor will actively supervise the performance of services by Dentons and the Togut Firm to avoid any duplication of efforts.

**STEPS TAKE TO ENSURE COMPARABILITY OF ENGAGEMENT TERMS**

8. As the CFO of the Debtor, I am familiar with the terms of the Togut Firm's engagement. I have confirmed with the Togut Firm that while the Togut Firm's billing rates vary from attorney to attorney based on such factors as the individual attorney's rank (*e.g.*, partner, associate), years of experience, and the demand for services in the attorney's particular area of expertise, their billing rates do not vary as a function of whether the services performed related to a bankruptcy engagement or a non-bankruptcy engagement.

9. In addition, I have been informed by the Togut Firm that its hourly rates are set annually by reference to various annual market surveys and other sources of market information. I have been further informed by the Togut Firm that based on these and other sources, including reviews of contemporaneous time records and fee applications filed in other

bankruptcy cases, the Togut Firm endeavors to set the hourly rates for its attorneys and paraprofessionals at levels below those of its principal competitor firms.

10. I am informed by the Togut Firm that their attorneys' billing rates are set each year by reference to various sources to ensure that their rates are lower than the billing rates of other comparably skilled professionals at law firms. I believe that the Togut Firm's retention by the Debtor is warranted in these cases for the reasons set forth above.

**PROCEDURES ESTABLISHED TO  
SUPERVISE FEES AND EXPENSES AND MANAGE COSTS**

11. I understand the Togut Firm's fees and expenses will be subject to periodic review on a monthly, interim, and final basis during the course of these Chapter 11 Cases by the U.S. Trustee and parties in interest as well as by the Debtor.

12. Additionally, as the Debtor's CFO, I supervised and managed legal fees and expenses incurred by the Debtor's outside counsel pre-petition. I reviewed the Debtor's outside counsel invoices and authorized all legal fees and expenses prior to the payment of such fees to outside counsel. In so doing, I assured that all requested fees and expenses were reasonable and corresponded with necessary or beneficial services rendered on behalf of the Debtor. The aforementioned review and approval process will not differ in regard to the Debtor's employment of the Togut Firm. Moreover, the Togut Firm has informed me that the Debtor will be provided with the opportunity to review all invoices and request adjustments to such invoices to the extent that the Debtor determines that such adjustments are necessary and appropriate, which requests will be carefully considered by the Togut Firm.

13. Nothing contained in the foregoing is intended to limit the Togut Firm's ability to request allowance and payment of fees and expenses pursuant to 11 U.S. C. §§ 330 and 331, nor to restrict the Togut Firm's right to contest any objection raised to the allowance or

payment of such fees, nor to restrict the Debtor's right to prosecute any such fee objection to the extent it is not resolved informally by the parties or raised by another party in interest (*e.g.*, the U.S. Trustee).

14. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States that the foregoing statements are true and correct.

Dated: January 29, 2025

Respectfully submitted,

/s/ Ralph Cetrulo  
Ralph Cetrulo  
Chief Financial Officer  
Global Wound Care Medical Group