EXHIBIT A

COMPENSATION BY CATEGORY

Project Category	Total Hours	Total Fees
Business Operations	4.30	$2,773.50
Case Administration	3.70	$1,201.50
Claims Administration & Objections	22.20	$14,319.00
Fee Applications	2.50	$743.50
Plan and Disclosure Statement	14,90	$9,373.50
Litigation	.20	$50.00
Totals	**47.80**	**$28,461.00**

Timekeeper Summary:

Timekeeper	Position	Rate	Hours	Amount
Alan J. Friedman	Partner	$645.00	41.80	$26,961.00
Lori Gauthier	Paralegal	$250.00	6.00	$1,500.00
Totals			**47.80**	**$28,461.00**
Blended Rate: $ 595.41				

shulman bastian
friedman & bui LLP

April 1, 2020

Sugarfina
Attn: Lance Miller
1700 East Walnut Ave.
El Segunda, CA 90245

ID: 6060-001 - AJF

Invoice 89255

Re: Post Petition-11DHR

For Services Rendered Through March 31, 2020

Previous Balance		140,841.40
Payments		-112,711.40
Balance Forward		28,130.00
Current Fees	28,461.00	
Total Current Charges		28,461.00
	Total Due	**56,591.00**

Advanced Deposit Balance 239,608.04

Fee Recap

		Hours	Rate/Hour	Amount
Alan J. Friedman	Partner	41.80	645.00	26,961.00
Lori Gauthier	Paralegal	6.00	250.00	1,500.00

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Fees Grouped by Task

Date	Description	Atty	Hours	Amount
	****Business Operations****			
03/27/20	Correspondence related to expired Mattel contracts.	AJF	0.10	64.50
03/27/20	Multiple correspondence and analysis related to Bristol's intention to exercise conversion option.	AJF	0.60	387.00
03/30/20	Multiple correspondence and conferences related to Bristol's decision to convert debt to equity.	AJF	0.70	451.50
03/30/20	Review and analyze documents related issuance of new equity and multiple conferences related thereto.	AJF	1.90	1,225.50
03/30/20	Multiple correspondence related to resolving pending dispute with Mattel.	AJF	0.20	129.00
03/31/20	Continue analysis of Bristol's attempt to convert debt to equity.	AJF	0.80	516.00
	Subtotal	**4.30**		**2,773.50**

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Date	Description	Atty	Hours	Amount
	****Case Administration****			
03/03/20	Review ECF filing notifications and related pleadings and update/maintain case files.	LG	0.20	50.00
03/04/20	Review ECF filing notifications and related pleadings and update case files.	LG	0.20	50.00
03/05/20	Review ECF filing notifications and related pleadings; update case files.	LG	0.20	50.00
03/06/20	Assess potential privilege issues.	AJF	0.60	387.00
03/11/20	Review ECF filing notifications and related pleadings filed; circulate same to parties and update case files.	LG	0.30	75.00
03/11/20	Review notice of motion re Candy Cube's request for payment of lender expenses; calendaring of hearing and related deadlines.	LG	0.10	25.00
03/13/20	Review ECF filing notifications and related pleadings, circulate same to parties and update case files.	LG	0.20	50.00
03/16/20	Review ECF filing notifications and related pleadings.	LG	0.10	25.00
03/18/20	Review ECF filing notifications and related pleadings, circulate same and update case files.	LG	0.10	25.00
03/20/20	Review ECF filing notifications and related pleadings, circulate same and update case files.	LG	0.10	25.00
03/20/20	Confer with A. Friedman regarding status/strategy regarding matters scheduled for hearing 3/31/2020.	LG	0.10	25.00
03/23/20	Review ECF filing notifications and related pleadings and update case files.	LG	0.20	50.00
03/25/20	Review ECF filing notifications and related pleadings, circulate same and update case files.	LG	0.20	50.00
03/26/20	Review CourtCall telephonic confirmation re: 3/31/2020 matters and email A. Friedman regarding same.	LG	0.10	25.00
03/27/20	Review ECF filing notifications and related pleadings, circulate same and update case files.	LG	0.20	50.00
03/27/20	Review additional ECF filing notifications and related pleadings, including revised disclosure statement, circulate same and update case files.	LG	0.20	50.00
03/30/20	Review ECF filing notifications and related pleadings; circulate same and update case files.	LG	0.30	75.00
03/30/20	Correspondence related to payment of UST fees.	AJF	0.10	64.50
03/31/20	Review ECF filing notifications and related pleadings and update case files.	LG	0.20	50.00
	Subtotal	**3.70**		**1,201.50**

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Date	Description	Atty	Hours	Amount
	****Claims Administration & Objections****			
03/04/20	Multiple correspondence and analysis regarding Candy Cube dispute.	AJF	0.40	258.00
03/05/20	Conference with E. Fay regarding Candy Cube issues.	AJF	0.10	64.50
03/05/20	Correspondence related to Candy Cube claim.	AJF	0.10	64.50
03/05/20	Review and analyze documents related to Resnick loan and review privilege issues.	AJF	0.70	451.50
03/06/20	Conference with L. Miller regarding status of negotiations with Candy Cube and Resnick.	AJF	0.20	129.00
03/06/20	Follow up on resolution of outstanding claims.	AJF	0.10	64.50
03/06/20	Conference with L. Miller and A. Meislik regarding Candy Cube issues.	AJF	0.20	129.00
03/09/20	Follow up on issues related to pending Candy Cube disputes.	AJF	0.40	258.00
03/09/20	Follow up on records produced related to founder's loan.	AJF	0.30	193.50
03/09/20	Conference with L. Miller regarding objections to Candy Cube claims.	AJF	0.20	129.00
03/09/20	Review and revise objection to Candy Cube claims and multiple correspondence related to same.	AJF	0.70	451.50
03/10/20	Review and analyze factual support for objection to Candy Cube expense reimbursement and multiple correspondence related to same.	AJF	1.30	838.50
03/10/20	Review and revise documents related to objection to Candy Cube expense claim.	AJF	0.90	580.50
03/10/20	Conference with L. Miller regarding objection to Candy Cube expense claim.	AJF	0.30	193.50
03/11/20	Conference with L. Miller regarding Candy Cube claims.	AJF	0.20	129.00
03/11/20	Review and analyze CC motion and legal research regarding same.	AJF	3.40	2,193.00
03/12/20	Review and analyze additional data related to Candy Cube claims.	AJF	0.50	322.50
03/13/20	Follow up analysis and correspondence related to pending Candy Cube claims and potential resolution of same.	AJF	0.80	516.00
03/17/20	Address pending Candy Cube issues.	AJF	0.40	258.00
03/17/20	Conference with E. Fay regarding next steps in Candy Cube dispute.	AJF	0.40	258.00
03/18/20	Conference with E. Fay and M. Carmel regarding status of Candy Cube claims.	AJF	0.90	580.50
03/18/20	Conference with M. Carmel regarding status of negotiations.	AJF	0.40	258.00
03/19/20	Review and analyze potential settlement scenarios and conference with E. Fay regarding same.	AJF	0.70	451.50
03/19/20	Review issues related to founder claims.	AJF	0.10	64.50
03/19/20	Analysis of Candy Cube settlement proposal and correspondence related to same.	AJF	0.50	322.50
03/20/20	Conferences with E. Fay and M. Carmel regarding status of negotiations.	AJF	0.50	322.50
03/20/20	Follow up analysis of Candy Cube assertions.	AJF	0.60	387.00

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Date	Description	Atty	Hours	Amount
03/20/20	Conference with L. Miller regarding status of negotiations with Candy Cube and J. Resnick.	AJF	0.30	193.50
03/23/20	Multiple correspondence and analysis related to pending claims disputes.	AJF	0.60	387.00
03/23/20	Multiple correspondence and related analysis related to pending founder claims.	AJF	0.20	129.00
03/23/20	Review and analyze positions related to pending claims of founders.	AJF	0.60	387.00
03/23/20	Conference with L. Miller regarding issues surrounding founder claims.	AJF	0.20	129.00
03/24/20	Conference with E. Fay regarding founder claim issues.	AJF	0.30	193.50
03/24/20	Conference with L. Miller regarding founder claim issues.	AJF	0.30	193.50
03/24/20	Further analysis of founder claim issues.	AJF	0.50	322.50
03/25/20	Correspondence related to founder claim issues.	AJF	0.10	64.50
03/25/20	Correspondence related to payment of Candy Cube expenses.	AJF	0.10	64.50
03/25/20	Multiple correspondence related to pending Candy Cube issues.	AJF	0.20	129.00
03/25/20	Conference with E. Fay and L. Miller regarding founder claims.	AJF	0.30	193.50
03/26/20	Review and revise supplemental objection to DIP expenses and correspondence related to same.	AJF	0.20	129.00
03/26/20	Conference with E. Fay and L. Miller and G. Gallardi (partial) regarding founder claim issues.	AJF	0.50	322.50
03/26/20	Correspondence related to founders' claims.	AJF	0.10	64.50
03/26/20	Conference with A. Jowers and E. Fay regarding founders' claims issues.	AJF	0.30	193.50
03/26/20	Follow up conferences related to founders' claims.	AJF	0.30	193.50
03/27/20	Follow up on potential settlement options for founders claim.	AJF	0.70	451.50
03/30/20	Follow up analysis and multiple correspondence related to founder claim issues.	AJF	0.50	322.50
03/30/20	Conference with L. Miller regarding status of founder claim issues.	AJF	0.20	129.00
03/30/20	Conference with E. Fay regarding status of founder claims issues and election by Bristol.	AJF	0.30	193.50
03/31/20	Correspondence related to pending Candy Cube proposal.	AJF	0.10	64.50
	Subtotal	**22.20**		**14,319.00**

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Date	Description	Atty	Hours	Amount
	**** Fee Application****			
03/03/20	Commence drafting Fifth Monthly Fee Application (February 2020).	LG	0.50	125.00
03/04/20	Review February invoice and finalize draft of sixth monthly fee application.	LG	0.70	175.00
03/04/20	Review and revise monthly fee application.	AJF	0.30	193.50
03/04/20	Finalize fifth monthly fee application.	LG	0.20	50.00
03/05/20	Review and finalize sixth monthly fee application and related attachments; and email co-counsel regarding service and filing of same.	LG	0.20	50.00
03/06/20	Review ECF filing notification and related filed sixth monthly fee application of SBF&B, calendaring of deadline for objections re same.	LG	0.10	25.00
03/18/20	Review CNO re: SBF&B February monthly fee statement and confer with S. Tamani regarding application of payment.	LG	0.10	25.00
03/25/20	Commence drafting seventh (March 2020) monthly fee application.	LG	0.40	100.00
	Subtotal	**2.50**		**743.50**

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Date	Description	Atty	Hours	Amount
	****Plan and Disclosure Statement****			
03/04/20	Address issues related to potential litigation and impact on plan process.	AJF	0.80	516.00
03/06/20	Begin assessing potential plan and disclosure statement objections.	AJF	1.10	709.50
03/09/20	Correspondence related to pending disclosure statement issues.	AJF	0.10	64.50
03/10/20	Correspondence related to plan process.	AJF	0.10	64.50
03/16/20	Review and analyze potential plan and d/s issues for upcoming hearing.	AJF	1.30	838.50
03/17/20	Conference with J. Waxman regarding multiple plan and d/s issues.	AJF	0.50	322.50
03/17/20	Follow up on plan and disclosure statement issues.	AJF	1.30	838.50
03/17/20	Conference with L. Miller regarding plan and disclosure statement issues and Candy Cube issues.	AJF	0.30	193.50
03/18/20	Review regarding matters set for hearing on 3/31/2020, including D/S and motion to extend exclusivity.	LG	0.10	25.00
03/20/20	Conference with V. Rubenstein regarding claims of SFCC under the Plan.	AJF	0.40	258.00
03/23/20	Review issues related to potential disclosure statement objections.	AJF	0.20	129.00
03/24/20	Review and analyze plan objection.	AJF	0.30	193.50
03/24/20	Legal analysis related to gifting plans.	AJF	0.70	451.50
03/24/20	Review and analyze Draft Stipulation objections, potential responses and correspondence related to same.	AJF	0.80	516.00
03/24/20	Review and analyze plan and related documents regarding release provisions and potential amendments thereto.	AJF	0.60	387.00
03/26/20	Address issues related to pending D/S objections and hearing.	AJF	0.50	322.50
03/26/20	Review and revise plan related documents.	AJF	0.40	258.00
03/27/20	Review, analyze and respond to Candy Cube's proposed insertion for disclosure statement and revise disclosure statement accordingly; and multiple correspondence and conferences related to same.	AJF	1.30	838.50
03/27/20	Conference with J. Waxman regarding disclosure statement modifications.	AJF	0.20	129.00
03/30/20	Address issues related to approval of disclosure statement and multiple communications related to same.	AJF	0.40	258.00
03/30/20	Review order approving disclosure statement and related exhibits, form of ballots, notice, etc.; calendaring of related dates/deadlines relative to same.	LG	0.50	125.00
03/30/20	Attend to multiple solicitation issues and related correspondence.	AJF	0.60	387.00
03/31/20	Conference with J. Waxman regarding status of solicitation issues.	AJF	0.30	193.50
03/31/20	Conference with A. Jowers, E. Fay and L. Miller/A. Meislik regarding Bristol issues and confirmation.	AJF	0.50	322.50
03/31/20	Conference with J. Waxman regarding solicitation issues.	AJF	0.40	258.00
03/31/20	Conference with E. Fay regarding plan modifications.	AJF	0.20	129.00
03/31/20	Conference with J. Waxman regarding plan modifications.	AJF	0.30	193.50
03/31/20	Revise plan.	AJF	0.50	322.50

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Date	Description	Atty	Hours	Amount
03/31/20	Conference with L. Miller regarding status of plan modifications to address founder claims issues.	AJF	0.20	129.00
	Subtotal		**14.90**	**9,373.50**

Shulman Bastian Friedman & Bui LLP

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Re: Post Petition-11DHR
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Date	Description	Atty	Hours	Amount
	****Litigation - 001****			
03/05/20	Review motion and notice re extend removal period, calendaring of hearing and related deadlines.	LG	0.10	25.00
03/23/20	Receipt/review order extending removal period and calendaring of extension.	LG	0.10	25.00
	Subtotal	**0.20**		**50.00**
	Total Fees	**47.80**		**28,461.00**

Shulman Bastian Friedman & Bui LLP

Fee Recap by Task Code

****Business Operations****				
	Alan J. Friedman	4.30	645.00	2,773.50
			Subtotal	**2,773.50**
****Case Administration****				
	Lori Gauthier	3.00	250.00	750.00
	Alan J. Friedman	0.70	645.00	451.50
			Subtotal	**1,201.50**
****Claims Administration & Objections****				
	Alan J. Friedman	22.20	645.00	14,319.00
			Subtotal	**14,319.00**
**** Fee Application****				
	Lori Gauthier	2.20	250.00	550.00
	Alan J. Friedman	0.30	645.00	193.50
			Subtotal	**743.50**
****Plan and Disclosure Statement****				
	Lori Gauthier	0.60	250.00	150.00
	Alan J. Friedman	14.30	645.00	9,223.50
			Subtotal	**9,373.50**
****Litigation - 001****				
	Lori Gauthier	0.20	250.00	50.00
			Subtotal	**50.00**
				28,461.00

Shulman Bastian Friedman & Bui LLP

Fees by Month

3/1/2020

Friedman, Alan J.		41.80	26,961.00
Gauthier, Lori		6.00	1,500.00
	Subtotal		**28,461.00**
	Total Fees	**47.80**	**28,461.00**

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Monthly Fees Task Recap

Date	Description		Hours	Amount
03/2020				
	Business Operations		4.30	2,773.50
	Case Administration		3.70	1,201.50
	Claims Administration & Objections		22.20	14,319.00
	** Fee Application**		2.50	743.50
	Plan and Disclosure Statement		14.90	9,373.50
	Litigation - 001		0.20	50.00
		Subtotal		**28,461.00**
		Total Fees	**47.80**	**28,461.00**