

EXHIBIT C

(Miller Declaration)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:

SUGARFINA INC., *et al.*

Debtors.¹

Chapter 11

Case No. 19-11973 (MFW)

Jointly Administered

Hearing Date: October 15, 2019 @ 2:00pm

Objection Deadline: September 30, 2019 @ 4:00pm

**DECLARATION OF LANCE MILLER IN SUPPORT OF APPLICATION FOR ENTRY
OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
SHULMAN HODGES & BASTIAN AS BANKRUPTCY COUNSEL TO THE DEBTORS
NUNC PRO TUNC TO THE PETITION DATE**

Pursuant to 28 U.S.C § 1746, I, Lance Miller, hereby submits this declaration (the “Declaration”) under penalty of perjury:

1. I am the Chief Restructuring Officer (the “CRO”) for Sugarfina, Inc. (“SGRI”), Sugarfina International, LLC (“SGRLLC”) and Sugarfina (Canada), Ltd. (“SGC” and collectively with SGRLLC and SGRI, the “Debtors”) that have filed voluntary petitions (the “Chapter 11 Petitions”) under Chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), commencing these Chapter 11 cases (the “Cases”). The Debtors are referred to herein collectively as “Sugarfina” or the “Company.”

2. I have reviewed and am familiar with the contents of the *Application for Entry of an Order Authorizing the Retention and Employment of Shulman Hodges & Bastian LLP as*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number or Canadian Revenue Agency, as applicable are (1) Sugarfina, Inc., a Delaware corporation (4356), (2) Sugarfina International, LLC, a Delaware limited liability company (1254), and Sugarfina (Canada), Ltd. (4480). The location of the Debtors’ corporate headquarters is 1700 E. Walnut Ave, 5th Floor, El Segundo, California 90245.

Bankruptcy Counsel to the Debtors Nunc Pro Tunc to the Petition Date (the “Application”).² In support of the Application, the Debtors rely upon the Friedman Declaration, which is attached to the Application as **Exhibit B**.

3. The Debtors selected Shulman Hodges & Bastian LLP (the "Firm") because of the Firm's extensive general legal experience and knowledge, and, in particular, its substantial experience in representing debtors and recognized expertise in the field of business reorganization under chapter 11 of the Bankruptcy Code. I understand that the Firm's expertise includes representing debtors in large and complex bankruptcy cases, as set forth in the Friedman Declaration. The Firm has worked closely with the Debtors and other parties-in-interest to become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. For these reasons, the Debtors believe that the Firm is well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

4. The Debtors reviewed the Firm's standard rates for bankruptcy services, as set forth in the Application. Based upon representations made to the Debtors by the Firm, I understand that those rates are generally consistent with the Firm's rates for comparable non-bankruptcy engagements and the billing rates and terms of other comparably skilled firms for providing similar services. Based on these representations and the Firm's experience in both the bankruptcy field and in other fields in which the Debtors operate, the Debtors believe these rates are reasonable.

5. Additionally, I expect to develop a prospective budget and staffing plan with the Firm to comply with the U.S. Trustee's requests for information and additional disclosures and

² Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Application.

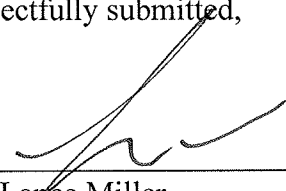
any other orders of the Court, recognizing that in the course of these chapter 11 cases there may be unforeseeable fees and expenses that will need to be addressed by the Debtors and the Firm. I will review all staffing plans and budgets, and together with the Firm, make adjustments as may be necessary or appropriate. In addition, I will review all applications for compensation submitted by the Firm to ensure that the Firm's fees and costs are consistent with the budget, appropriate in scope and amount, and that there has been no duplication with the Debtors' other professionals.

6. The facts set forth in this Declaration are based upon my personal knowledge, my review of the relevant documents, information provided to me or verified by the Debtors' counsel, and my personal opinion based upon my experience, knowledge, and information provided to me. I am authorized to submit this Declaration on behalf of the Debtors, and if called upon to testify, I would testify competently to the facts set forth herein.

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: September 17, 2019
El Segundo, California

Respectfully submitted,



Lance Miller
Chief Restructuring Officer