

**EXHIBIT B**

**Proposed Final Order**

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

In re:

SUGARFINA, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-11973 (KBO)

(Joint Administration Requested)

Re: D.I. \_\_\_\_\_

**FINAL ORDER PURSUANT TO SECTIONS 105(a),  
507(a)(8), AND 541(d) OF THE BANKRUPTCY CODE (I) AUTHORIZING  
THE PAYMENT OF PREPETITION SALES, USE, FRANCHISE AND  
INCOME TAXES, AND OTHER SIMILAR TAXES AND FEES**

Upon the *Motion Pursuant to Sections 105(a), 507(a)(8), and 541(d) of the Bankruptcy Code for an Interim and Final Order: (1) Authorizing Payment of Prepetition Sales, Use, Franchise and Income Taxes, and Other Similar Taxes and Fees* (the "Motion") of the debtors and debtors in possession in the above-captioned case (the "Debtors"); and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined that the relief requested in the Motion is necessary to the ongoing orderly operation of the Debtors' businesses and is in the best interests of the Debtors, their estates, and their creditors; and it appearing that the notice of the Motion having been given as set forth herein was appropriate and that no other or

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<sup>1</sup> 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 (3) Sugarfina (Canada), Ltd. (4480). The location of the Debtors' corporate headquarters is 1700 E. Walnut Ave., 5th Floor, El Segundo, California 90245.

further notice need by given; and after due deliberation and good and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED, on a final basis as provided herein.
2. The Debtors are authorized to pay the Prepetition Tax Obligations due and owing as of the Petition Date, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors deem necessary, in their sole discretion.
3. The Debtors are further authorized in their sole discretion, to pay the Prepetition Tax Obligations that are currently under review or that may be subject to review in the future, but for which no formal assessment has been made, without regard to the Prepetition Tax Obligations Cap, subject in all respects to the rights of the Debtors and any other party-in-interest to contest any such amounts. The Debtors are authorized, in their sole discretion, to negotiate, compromise and pay any such Prepetition Tax Obligations subsequently determined to be owed for periods prior to the Petition Date. In the event any prepetition audits increase the amount of the Prepetition Tax Obligations, the Debtors' right to file a motion to such liabilities is preserved.
4. All, applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Prepetition Tax Obligations approved herein, whether prior to or after commencement of these chapter 11 cases.
5. The Debtors are authorized (consistent with this Order) to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to taxes that were dishonored or rejected.

6. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Prepetition Tax Obligations as to amount, liability, classification, or otherwise.

7. Nothing contained in the Interim Order, this Final Order or in the Motion is intended to or shall be construed as (1) an admission as to the validity of any claim against the Debtors or (2) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any claim. Likewise any payment made pursuant to this Interim Order is not intended and shall not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Final Order.

9. This Final Order shall not impair or otherwise affect any action taken pursuant to the Interim Order.

10. Notwithstanding any provision in the Bankruptcy Rules to the contrary, including Bankruptcy Rule 6004(h): (a) this Final Order shall be effective immediately and enforceable upon its entry; (b) the Debtors are not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Final Order; and (c) the Debtors are authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Final Order.

11. The requirements of Bankruptcy Rule 6004(a) are waived.

12. This Court shall retain jurisdiction over any and all matters arising from the interpretation or implementation of this Order.