

EXHIBIT A

Approved Budget

[illegible]

DDMG Estate (f/k/a Digital Domain Media Group, Inc.)
Revised Bankruptcy Professional Fees and Other Disbursements
6/30/2014

S's ODS Week Number	Actual 5/30/2014	Actual 6/4/2014	Actual 6/13/2014	Actual 6/20/2014	Actual 6/27/2014	Actual 7/4/2014	Actual 7/11/2014	Actual 7/18/2014	Actual 7/25/2014	Actual 8/1/2014	Actual 8/8/2014	Actual 8/15/2014	Actual 8/22/2014	Actual 8/29/2014	Actual 9/5/2014	Actual 9/12/2014	Cumulative Total 9/5/2014
Bankruptcy Related Costs																	
Debtor Professional Fees (1)																	
Bankruptcy Counsel	(25)	-	-	-	-	(25)	-	-	-	-	-	-	(25)	-	-	-	(2,220)
Bankruptcy Counsel - Additional Matters	(6)	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	(338)
Information Officer - Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(352)
Turn-Around Manager	(20)	-	-	-	-	(20)	-	-	-	-	-	-	(20)	-	-	-	(103)
BOD Special Committee Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,286)
Compensation Advisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(210)
Claims Agent	(2)	-	-	-	-	(1)	-	-	-	-	-	-	(2)	-	-	-	(15)
KCC	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	-	-	(228)
US Trustee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(124)
Total Debtor Professional Fees	(53)	-	-	-	(46)	(56)	-	-	(56)	19	-	-	(43)	-	-	-	(4,776)
DIP Lender Counsel Professional Fees (2)																	
Bankruptcy Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,379)
Bankruptcy Counsel - Lender Reimbursement	-	-	-	(32)	-	-	-	-	-	-	-	-	-	-	-	-	(1,200)
Bankruptcy Counsel - Canada	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(91)
Bankruptcy Counsel	(2)	-	-	-	-	(2)	-	-	-	(3)	-	-	(3)	-	-	-	(493)
Bankruptcy Counsel	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	-	-	-	(240)
Total DIP Lender Counsel Professional Fees	(2)	-	(32)	-	(2)	(4)	-	-	(4)	-	-	-	(4)	-	-	-	(4,403)
UCC Professional Fees (3)																	
Bankruptcy Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,768)
Financial Advisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(123)
Total UCC Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,891)
Ordinary Course Professionals																	
Legal Counsel (General and Employment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(57)
Legal Counsel (Florida Government)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(32)
Legal Counsel (General)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9)
SEC Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18)
Legal Counsel (Canada)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(33)
FL Real Estate Legal Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26)
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(47)
Tax Returns (Canada)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20)
Tax Returns	(6)	-	-	-	-	(10)	-	-	-	-	-	-	(25)	-	-	-	(128)
Total Ordinary Course Professionals	(6)	-	(10)	-	(35)	(25)	-	-	(35)	-	-	-	(25)	-	-	-	(371)
Other Costs / Disbursements																	
Critical Vendor Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20)
Utility and Telecom Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(35)
Publication of NOL Order/Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(43)
Accrued Vacation / PTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100)
Key Employee Incentive Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(64)
FTI Completion Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,460)
D&O Insurance (Tail Coverage)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Costs / Disbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,731)
Total Bankruptcy Related Costs	(60)	-	(32)	-	(48)	(10)	-	-	(95)	19	-	-	(72)	-	-	-	(13,173)

Notes

- (1a) Budgeted amounts set forth by the Pachulski Firm are for 1) general case administrative services including fee and employment applications, United States Trustee compliance and general case inquiries and 2) services related to the sale of a 4 acre parcel of real estate and de minimis asset sales. As such, the budgeted amounts are exclusive of services rendered and related disbursements incurred in connection with the "Additional Matters" which are defined to include the following:
- Any reasonable and necessary work for Debtor in connection with D&O investigation (e.g., production of documents and attendance at depositions) and Debtor insurance coverage provided that the Debtors/PSJ will cooperate and promptly seek reimbursement for those services under the applicable insurance policies and any insurance reimbursement shall be paid over the DIP Lenders.
 - Any reasonable and necessary work related to closing the Patent sale to Real D (or back-up bidder) or post-closing matters including any appeal of the Patent Sale Orders to the extent such costs are not the Buyers' responsibility under the APA and sale order.
 - Any reasonable and necessary work related to closing personal property sales or post-closing matters related to personal property sales.
 - Any reasonable and necessary post-closing work related to the VFX sale.
 - Any reasonable and necessary work related to the sale or transfer of any asset other than the 4 acre undeveloped parcel and de minimis asset sales.
 - Any reasonable and necessary work related to the Canadian proceeding
 - Any reasonable and necessary litigation (contested matter or adversary proceeding) related to the PSL County Tax claims and the release of the remaining funds in escrow.
 - Any reasonable and necessary work related to the PBC Adversary Proceeding.
 - Any reasonable and necessary work related to or in connection with newly filed motions or stipulations for relief from stay.
 - Any reasonable and necessary work related to the WARN Adversary proceeding.
 - Any reasonable and necessary work related to the characterization of the PSL Lease and the implementation of the settlement reached in connection therewith (other than negotiations with PSL City and PSL County) to release the remaining funds from the tax escrow).
 - Any newly instituted contested matters or adversary proceedings.
- As to Additional Matters, in addition to the budgeted amounts, the DIP Lenders will provide funding to pay for the reasonable and necessary fees and expenses incurred in connection therewith. The DIP Lenders and Prepetition Lenders reserve their respective rights to object to the reasonableness and necessity of fees and expenses incurred by PSJ, including any fees and expenses incurred in connection with any "Additional Matters." PSJ will provide notice to the DIP Lenders' counsel before it provides any services or incurs expenses related to any Additional Matter. No DIP funds allocable to 2013 or 2014 shall be used to pay any budget shortfall for any period in 2012. Nothing in this Budget shall be deemed an agreement with respect to how any Additional Matters would be funded after September 5, 2014. All rights are reserved by the Lenders and the Debtors in that respect.
- (1b) Budgeted amounts set forth for FTI do not include any fees or expenses related to any discovery, deposition or witness testifying in any legal action (contested matter or adversary proceeding) or discovery brought against the Company. Budgeted amounts set forth for FTI also do not include any fees or expenses associated with informal or formal information requests in connection with investigations. The DIP Lenders will provide funding to pay for the reasonable and necessary fees and expenses incurred in connection therewith.
- (2) The DIP Lenders shall pay all reasonable fees and expenses of the counsel to the DIP Agent and DIP Lenders as contemplated by section 5 of the Final DIP Order and page 15 of the DIP Term Sheet Documentation and such amounts shall be added to the outstanding amount of the DIP Loans. Counsel to the DIP Agent and DIP Lenders shall deliver a summary invoice (redacted for privilege) to the Debtors, who shall provide a copy to the US Trustee and Committee as contemplated by section 5 of the Final DIP Order.
- (3) Amounts payable pursuant to an agreement between the DIP Lender Parties and the Unsecured Creditors Committee.