

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
WESTERN DIVISION**

In re:

LUNT SILVERSMITHS, INC.

Debtor

Chapter 11
Case No. 09-32228-HJB

DEBTOR'S APPLICATION TO EMPLOY ACCOUNTANT

Now comes the debtor-in-possession, Lunt Silversmiths, Inc. (the "Debtor"), by and through counsel, and hereby respectfully moves this Court for an Order authorizing it to employ the firm of Greenberg, Rosenblatt, Kull & Bitsoli, P.C. (the "Accountants") as accountants pursuant to 11 U.S.C. §§ 327 and 1107. In support thereof, the Debtor respectfully states as follows:

1. On December 18, 2009 the Debtor filed a petition for relief under Chapter 11 of the Bankruptcy Code with this Court.
2. The matters set forth herein constitute core proceedings, pursuant to 28 U.S.C. §157(b)(2)(A).
3. The Debtor is operating as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.
4. No trustee or examiner has been appointed in the Debtor's Chapter 11 case, and no committees have been appointed or designated.

5. The Debtor has not filed its 2008 tax returns to date, and therefore is uncertain whether it has tax liability.

6. Furthermore, the Debtor will be required to file tax returns for the year 2009.

7. Accordingly, the Debtor requires services of the Accountants to determine if tax returns are required and to prepare the same if necessary in order to satisfy the estate's obligations as to such tax returns.

8. The Debtor desires to employ the Accountants as the estate's accountant and the Accountants have indicated willingness to provide such services to the Debtor.

9. The Accountants are qualified to perform the services contemplated by the Debtor due to many years of practice as accountants.

10. The Debtor selected the Accountants because the Accountants have performed services for the Debtor in the past and the Debtor found the Accountants to be reliable and qualified.

11. As indicated on the Debtor's Schedule F, the Accountants are listed as unsecured creditors for services performed in the amount of \$109,624.04. However, the Accountants have agreed to waive the Debtor's obligation if the Court approves this Application to Employ.

12. Otherwise, to the best of the Debtor's knowledge, information and belief, the Accountants have no connections with the Debtor, creditors, any other party in interest, their respective attorneys or the Office of the United States Trustee.

13. To the best of the Debtor's knowledge, information and belief, the Accountants have no interest adverse to the estate and is a disinterested person and therefore, is qualified for employment under 11 U.S.C. § 327, all as set forth in the Affidavit of Accountant filed in connection with this Application.

14. The Accountants have agreed to provide services required by the Debtor at the following rates, subject to the Court's review upon the filing of an Application for Compensation. The Accountants will require a \$5,000 retainer, which will be paid by James Lunt individually. A copy of the Accountants' Schedule of Billing Rates is attached as Exhibit A.

Respectfully submitted this 8th day of January, 2010.

By its proposed counsel,

SHATZ, SCHWARTZ AND FENTIN, P.C.

By: /s/ Edward V. Sabella

Edward V. Sabella, Esquire

esabella@ssfpc.com

BBO #436820

Steven Weiss, Esquire

sweiss@ssfpc.com

BBO # 545619

L. Alexandra Hogan, Esquire

lahogan@ssfpc.com

BBO #672561

1441 Main Street – Suite 1100

Springfield, MA 01103

Telephone - (413) 737-1131

Facsimile - (413) 736-0375

Dated: January 8, 2010

DEBTOR'S APPLICATION TO EMPLOY ACCOUNTANT
EXHIBIT A
ACCOUNTANTS' SCHEDULE OF BILLING RATES

Following is a schedule of the hourly billing rates for Greenberg, Rosenblatt, Kull & Bitsoli, P.C.:

Directors	\$225 - 350
Officers	205 - 215
Managers	165 - 185
Supervisors	115 - 180
Senior Accountants	85 - 115
Staff Accountants	75 - 90
Paraprofessionals	85 - 100
Administrative Assistants	60

Note: Expenses will be billed at actual cost except for copies, incoming telecopier transmissions and auto mileage, which will be billed in accordance with MLBR Appendix 2.

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
WESTERN DIVISION**

In re:

LUNT SILVERSMITHS, INC.

Debtor

Chapter 11

Case No. 09-32228-HJB

AFFIDAVIT OF ACCOUNTANT

Now comes William E. Philbrick, Senior Vice President of Greenberg, Rosenblatt, Kull & Bitsoli, P.C. and respectfully states the following under oath:

1. I am a Senior Vice President of Greenberg, Rosenblatt, Kull & Bitsoli, P.C. (the "Accountants").
2. I am authorized to make this declaration on the Accountants' behalf. I have personal knowledge of the matters stated herein, except where I have indicated that I relied on specific information.
3. I am a certified public accountant in the Commonwealth of Massachusetts.
4. The Accountants are qualified to conduct accounting services for the debtor-in-possession Lunt Silversmiths, Inc. (the "Debtor"), as the Accountants have a reputable company with experience and expertise in accounting.
5. My, and my firm's connections with the Debtor, creditors, other parties in interest, their respective attorneys and accountants, the U.S. Trustee or any person employed in the office of the U.S. Trustee are as follows: The Accountants have performed accounting and tax services for the Debtor previously. As indicated on the Debtor's Schedule F, the Accountants are listed

as unsecured creditors for services performed in the amount of \$109,624.04. However, the Accountants have agreed to waive the Debtor's obligation if the Court approves this Application to Employ Accountants filed contemporaneously herewith.

6. I and each member of my firm is a "disinterested person" as that term is defined in 11 U.S.C. §101(14).

7. Neither I nor any member of my firm holds or represents any interest adverse to the Debtor.

8. I have not agreed to share with any person, except members of my firm, the compensation to be paid for services rendered in this case.

9. The Accountants have received a retainer in this case in the amount of \$5,000 which was provided by James Lunt individually.

10. I shall amend this statement immediately upon my learning that (A) any of the within representations are incorrect or (B) there is any change of circumstances relating thereto.

11. I have reviewed the provisions of M.L.B.R. 2016-1.

12. I declare under the penalty of perjury that the foregoing is true and correct.

GREENBERG, ROSENBLATT, KULL & BITSOLI, P.C.

By: 
William E. Philbrick, Senior Vice President

Dated: January 06, 2010

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

January 06 2010

On this January 6, 2010 before me, the undersigned notary public, personally appeared, William E. Philbrick proved to me through satisfactory evidence of identification, namely the person was known to me, to be the person whose name is signed on the preceding or attached

document and acknowledged to me that such person is a duly authorized Senior Vice President of Greenberg, Rosenblatt, Kull & Bitsoli, P.C. and that such person signed such document voluntarily as such person's free act and deed for its stated purpose on behalf of such Greenberg, Rosenblatt, Kull & Bitsoli, P.C.

Karen A. Slack sign and stamp

Karen A. Slack
Notary Public KAREN A. SLACK
My Commission Expires:

11/26/2010

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
WESTERN DIVISION**

In re:

LUNT SILVERSMITHS, INC.

Debtor

Chapter 11
Case No. 09-32228-HJB

ORDER AUTHORIZING DEBTOR TO EMPLOY ACCOUNTANT

At Springfield in said District, on this ____ day of _____, 2010

Upon the Application of the Debtor in the above-captioned case, seeking employ Greenberg, Rosenblatt, Kull & Bitsoli, P.C. as accountants for the estate, pursuant to 11 U.S.C. §§ 327(a) and 1107, for cause shown, it is hereby

ORDERED that the Debtor, Lunt Silversmiths, Inc., is hereby authorized to employ Greenberg, Rosenblatt, Kull & Bitsoli, P.C. as accountants to the Debtor for the purposes outlined the Debtor's Application.

HONORABLE HENRY J. BOROFF
Bankruptcy Judge

OFFICIAL FORM 7

United States Bankruptcy Court
District of Massachusetts

In re Lunt Silversmiths, Inc.

Debtor(s)

Case No.
Chapter

11

DECLARATION RE: ELECTRONIC FILING

PART I- DECLARATION OF PETITIONER

I William E. Philbrick, hereby declare(s) under penalty of perjury that all of the information contained in my Affidavit of Accountant (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: January 7, 2010

Signed:



William E. Philbrick

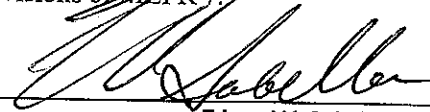
(Affiant)

PART II - DECLARATION OF ATTORNEY (IF AFFIANT IS REPRESENTED BY COUNSEL)

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this *DECLARATION*, and I have followed all other electronic filing requirements currently established by local rule and standing order. This *DECLARATION* is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFLR 7.

Dated: January 8, 2010

Signed:



Edward V. Sabella

Attorney for Affiant