

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

In re:

GREENFIELD SILVER, INC. f/k/a

Lunt Silversmiths, Inc.

Debtor

Chapter 11

Case No. 09-32228-HJB

**DEBTOR'S APPLICATION TO EMPLOY  
KIRKLAND ALBRECHT & FREDRICKSON, LLC AS ACCOUNTANT**

Now comes the debtor-in-possession, Greenfield Silver, f/k/a 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 Kirkland Albrecht & Fredrickson, LLC (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. A creditors committee has been appointed.

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 general accounting services from the Accountants, which services will include a determination of whether tax returns are required and if so, preparation of the same 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 based on a professional recommendation that the Accountants are be reliable and qualified.

11. Accountants have neither performed accounting services for the Debtor or any related entity of the Debtor, nor any of the Debtor's principals.

12. 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 rates set forth on the attached Exhibit A, subject to the Court's review upon the filing of an Application for Compensation.

Respectfully submitted this 1<sup>st</sup> day of March, 2010.

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: March 1, 2010

## EXHIBIT A

Level of Experience	2010 Rates
Partner	\$ 295
Senior Manager	\$ 250
Manager	\$ 200
Senior Accountant	\$ 150
Staff / Assistant Accountant	\$ 100

**UNITED STATES BANKRUPTCY COURT  
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In re:

GREENFIELD SILVER, INC. f/k/a

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Debtor

Chapter 11

Case No. 09-32228-HJB

**AFFIDAVIT OF ACCOUNTANT  
(Kirkland Albrecht & Fredrickson, LLC)**

Now comes Margaret J. Fredrickson, Manager of Kirkland Albrecht & Fredrickson, LLC and respectfully states the following under oath:

1. I am the Manager of Kirkland Albrecht & Fredrickson, LLC (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 Greenfield Silver, Inc. f/k/a 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: None.

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 not received a retainer in this case.

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.

KIRKLAND ALBRECHT & FREDRICKSON, LLC

By: Margaret J. Fredrickson  
Margaret J. Fredrickson

Dated: February 25, 2010

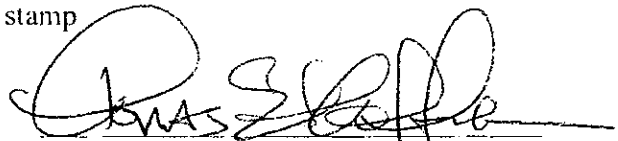
COMMONWEALTH OF MASSACHUSETTS

Plymouth County, MA

February 25, 2010

On this February 25 2010 before me, the undersigned notary public, personally appeared, Margaret J. Fredrickson proved to me through satisfactory evidence of identification, namely the person was known to me identified by affirmation of a credible witness, or identified in \_\_\_\_\_], to be the person whose name is signed on the preceding or attached document and acknowledged to me that such person is the duly authorized Manager of Kirkland Albrecht & Fredrickson, LLC and that such person signed such document voluntarily as such person's free act and deed for its stated purpose on behalf of such Kirkland Albrecht & Fredrickson, LLC.

\_\_\_\_\_ sign and stamp



Notary Public

My Commission Expires:

**My Commission Expires**

**December 17, 2010**

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

**In re:  
GREENFIELD SILVER, INC. f/k/a  
Lunt Silversmiths, Inc.**

**DEBTOR**

**Chapter 11  
Case No. 09-32228-HJB**

**CERTIFICATE OF SERVICE**

I, Edward V. Sabella, counsel to the Debtor in the above-captioned bankruptcy proceeding, do hereby certify that on March 1, 2010, I served copies of Notice of Filing Motion<sup>1</sup> (attached as Exhibit A) regarding the following: Debtor's Application To Employ Kirkland Albrecht & Fredrickson, LLC As Accountant, and Affidavit of Accountant upon the attached list of interested parties by first-class mail, postage prepaid.

Dated this 1st day of March.

Respectfully submitted,

GREENFIELD SILVER, INC.

By: /S/ Edward V. Sabella  
Edward V. Sabella, Esquire  
BBO #436820  
esabella@ssfpc.com  
L. Alexandra Hogan, Esquire  
BBO #672561  
lahogan@ssfpc.com  
Shatz, Schwartz and Fentin, P.C.  
1441 Main Street  
Springfield, MA 01103  
Telephone (413) 737-1131  
Facsimile (413) 736-0375

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<sup>1</sup> Pursuant to Court order dated December 21, 2009 regarding general notice procedures.

## SERVICE LIST

### U.S. TRUSTEE

Richard T. King, Esquire  
Assistant U.S. Trustee  
446 Main Street, 14th Floor  
Worcester, MA 01608  
Phone: 508-793-0555  
Fax: 508-793-0558

### UNSECURED CREDITORS COMMITTEE

Gary Weiner, Esquire  
Proposed Counsel to Unsecured Creditors Committee  
Weiner and Lange, P.C.  
95 State Street, Suite 918  
Springfield, MA 01103

Alan B. Cabot  
P.O. Box 332  
East Longmeadow, MA 01028

Alan B. Cabot  
1127 Amostown Road  
West Springfield, MA 01089

The 925 Inc.  
9825 Owensmouth Avenue  
Chatsworth, CA 91311-3802

GBG SRL  
c/o AVV. Paola Babboni  
Via Duca D'Aosta 5  
Castelfiorentino, Florence, Italy

### SECURED CREDITORS

David J. Vigna, Esquire  
General Counsel  
Greenfield Commercial Credit LLC  
300 E. Long Lake Rd., Ste 180  
Bloomfield Hills, MI 48304  
Phone: 248-723-8001 x.242  
Fax: 248-723-6055

David Bizar, Esquire (Representing Greenfield Commercial Credit LLC)  
McCarter & English LLP  
265 Franklin Street  
Boston, MA 02110

**TAXING AUTHORITIES**

Internal Revenue Service  
P.O. Box 21126  
Philadelphia, PA 19114

Massachusetts Department of Revenue  
Bankruptcy Unit  
100 Cambridge Street, 7<sup>th</sup> Floor  
P.O. Box 9564  
Boston, MA 02114

Town of Greenfield  
Collectors Office  
14 Court Square  
Greenfield, MA 01301

**TOP 20 UNSECURED CREDITORS**

Laurie Burns  
41 Madison L.P.  
c/o Rudin Management  
345 Park Avenue  
New York, NY 10154

Greenberg, Rosenblatt, Kull & Bitsoli  
P.O. Box 15034  
Worcester, MA 01615-0034

Jonathan L. Flaxer, Esq.  
Michael S. Weinstein, Esq. (Representing 41  
Madison L.P.)  
Golenbock Eiseman Assor Bell & Peskoe LLP  
437 Madison Avenue  
New York, NY 10022

Howard Charles, Inc.  
180 Froehlick Farms Blvd.  
Woodbury, NY 11797

American Express  
P.O. Box 1270  
Newark, NJ 07101

Isabel Cabanillas, S.A.  
Avenida Barcelona, 241  
Poligono Industrial El Pla  
08750 Molins De Rei  
Barcelona, Spain

Victor W. Newmark, Esquire (Representing  
AmericasMart Real Estate LLC)  
Wiles & Wiles, LLP  
800 Kennesaw Avenue, Suite 400  
Marietta, GA 30060-7946

John W. Foster  
Foster & Company  
P.O. Box 79  
Cos Cob, CT 06807-0079

AmericasMart Real Estate LLC  
240 Peachtree Street NW

JR Studios Inc.  
c/o C2C Resources, LLC

Atlanta, GA 30303

56 Perimeter Center East  
Atlanta, GA 30346

Bank of America  
Business Card  
P.O. Box 15710  
Wilmington, DE 19886-5710

Lyle & Associates  
230 Spring Street  
Suite 823  
Atlanta, GA 30303

Borda SL  
c/o Xavier Cunill  
Santiago Rosignol 3  
San Vicens de Montalt, 08394  
Barcelona Spain

Meraj Exports  
Near Iqbal Building  
Nai Basti Mohd Ali Road  
Baradari, Moradabad 244001  
India

F.J. Whalen & Company  
2602 Dallas Trade Mart  
Dallas, TX 75207

Osborne Tableware Limited  
Imperial Works, Sheffield Road  
Sheffield S9 2YL  
England

GBG  
Via Benvenuto Cellini  
11/13 - Loc Sambuca  
50028 Tavarnelle Val Di Pesa, Italy

Stern Leach Company  
P.O. Box 2018  
Attleboro, MA 02703

Sean W. Gilligan  
Gesmer Updegrave LLP  
40 Broad Street  
Boston, MA 02109

Mandy Elmore  
The Blessing Bank, Inc.  
3440 Rankin Unit B  
Dallas, TX 75205

The 925 Inc.  
9825 Owensmouth Avenue  
Chatsworth, CA 91311-3802

Wacker  
Wacker Industrial Building  
11 Mok Cheong Street  
Tokwawan Kowloon  
Hong Kong

### **ALL OTHER CREDITORS**

A.M. Schaler, Inc.  
177 Chestnut Street  
Warwick, RI 02888

Ace Casting  
158 Brentwood Drive  
Unit 2  
Colchester, VT 05446

A.T. Wall Company  
P.O. Box 30071  
Hartford, CT 06150-0071

Acme Control Service, Inc.  
6140 W. Higgins Avenue  
Chicago, IL 60630

Adelaide's Alley  
517 Kings Highway  
Brooklyn, NY 11223

Advanced System Integrators, LLC  
24 Parker Avenue  
Northfield, MA 01360

Airgas East  
P.O. Box 827049  
Philadelphia, PA 19182-7049  
Albriton's  
450 I55 North  
Jackson, MS 39211

Annasandra Inc.  
4417 John Marr Drive  
Annandale, VA 22003

Antiques Boutique  
3645 Dunlavy  
Houston, TX 77006

Applied Light, LLC  
48 Commercial Street  
Holyoke, MA 01040

Artic Refrigeration Co.  
20 Oak Hill Road  
Greenfield, MA 01301

ASML Sales  
890 S. York  
Denver, CO 80209

Associated Ind. of Mass  
P.O. Box 763  
Boston, MA 02117

AT&T Mobility  
P.O. Box 6463  
Carol Stream, IL 60197-6463

Automatic Data Processing, Inc.  
P.O. Box 9001006  
Louisville, KY 40290-1006

Ayers Jewelry Company  
118 E Second St.  
Casper, WY 82601

B & J Manufacturing Corp.  
55 Constitution Drive  
Taunton, MA 02780

Badger & Partners  
135 Fifth Avenue  
3rd Floor  
New York, NY 10010

Bearings Specialty Company Inc.  
185 Locust Street  
Hartford, CT 06114

Belle Cose  
P.O. Box 462  
Jackson, WY 83001

Berger & Silver JIrs  
28699 Chagrin Blvd.  
Beachwood, OH 44122

Berkshire Gas Company  
115 Cheshire Road  
Pittsfield, MA 01201

Bliss Linens  
18004 Benchmark Drive  
Dallas, TX 75252

Boelter Brands  
N22 W23685 Ridgeview Pkwy  
Waukesha, WI 53188

Bonnie Englehardt  
c/o Enterprise Asset Management  
521 5<sup>th</sup> Ave. Room 1804  
New York, NY 10175-1804

Bradley's Art & Frame  
1306 Blalock Road  
Houston, TX 77055

Bureau Veritas Cons. Products Services  
100 Northpointe Parkway  
Buffalo, NY 14228-1884

C & W Imports, Inc.  
120 Industrial Drive  
Warminster, PA 18974

C.H. Powell Company  
P.O. Box 75303  
Charlotte, NC 28275-0303

Carlson Marketing Group  
P.O. Box 1701  
Minneapolis, MN 55440-1701

Carlyle & Company  
P.O. Box 21768  
Greensboro, NC 27420-1768

Carriage Fine Jewelry  
2206 F Street  
Bakersfield, CA 93301

Carrs of Sheffield (Mfg) Ltd  
Troy House  
2 Holbrook Ave.  
Sheffield, England S20 3FH

Charlotte Moss  
20 E. 63rd St.  
New York, NY 10021

Choates  
118 Highway 1 South  
Natchitoches, LA 71457

Chorion (IP) C/A  
4th Floor, Aldwych House  
81 Aldwych, London WC2B 4HN

Chorion Rights Limited  
4th Floor, Aldwych House  
81, Aldwych  
London WC2B 4HN, United Kingdom

Churchwells Inc.  
P.O. Box 1296  
Wilson, NC 27894

Clayton D. Davenport Trucking, Inc.  
30 Colrain Street  
Greenfield, MA 01301

Cleary Jewelers Inc.  
248 Main St.  
Greenfield, MA 01301

Cohasset Jewelers  
790A Route 3A  
Cohasset, MA 02025

Colonial JIrs  
116 East Main St.  
Warwick, MD 21912

Commercial Financial Consulting, LLC  
15 Baycliff Circle  
Plymouth, MA 02360

Commonwealth of Massachusetts  
Department of Environmental Protection  
Commonwealth Master Lockbox  
P.O. Box 3982  
Boston, MA 02241-3982

Copper & Brass Sales  
34 Barnes Industrial Road  
Wallingford, CT 06492

Country Club of Gfld  
P.O. Box 288  
Greenfield, MA 01302

Couzon USA, Inc.  
298 Federal Street  
Greenfield, MA 01301

Creme de la Creme  
901-903 Green Bay Road  
Winnetka, IL 60093

Crocker Communications  
89 Crescent Street  
P.O. Box 710  
Greenfield, MA 01302-0710

Daily Hampshire Gazette  
115 Conz Street  
P.O. Box 299  
Northampton, MA 01061-0299

Dell Commercial Credit  
Dept. 50 - 0039020246  
P.O. Box 689020  
Des Moines, IA 50368-9020

Denham C. Lunt III  
38 Sunrise Avenue  
Greenfield, MA 01301

Denham C. Lunt, Jr.  
603 Bernardston Road  
Greenfield, MA 01301

Desjardins Jewelers  
47 Enon St.  
Beverly, MA 01915

Desmark Industries, Inc.  
530 Wellington Ave. Box 22  
Cranston, RI 02910

Detectoguard, Inc.  
106 Wells Street  
Greenfield, MA 01301

Diane Foley  
8 Mackin Avenue  
Greenfield, MA 01301

Dianna C. Nims  
114 Woodard Road  
Greenfield, MA 01301

Dilon Co., Inc.  
38 Peck St.  
North Attleboro, MA 02760

Don Lorenz, Inc.  
369 Federal St.  
Greenfield, MA 01301

Drake Print Management  
20 Mid County Rd  
Greenfield, MA 01301-9427

Dun & Bradstreet  
P.O. Box 75434  
Chicago, IL 60675-5434

Dunbar Jirs Inc.  
4100 Summitview Ave  
Suite 100  
Yakima, WA 98908

Eastside China  
5002 12th Avenue  
Brooklyn, NY 11219

Ebridge Software Inc.  
77 Walker's Line  
Burlington, ON L7N 2G1  
Canada

Elevator Service & Repair Co., Inc.  
P.O. Box 776  
West Springfield, MA 01090

Elizabeth Nims  
c/o Regions Bank of Florida  
25 Beal Parkway NE  
Fort Walton Beach, FL 32548

Employers Assoc. of the Northeast  
P.O. Box 1070  
Agawam, MA 01001-6070

Engraving Pros  
5500 Grossmont Center Dr.  
La Mesa, CA 91942

Engraving Specialists Inc.  
503 N. Washington Ave.  
Royal Oak, MI 48067

Epicor Software Corp.  
Department 1547  
Los Angeles, CA 90084-1547

ESS Laboratory  
185 Frances Avenue  
Cranston, RI 02910-2211

F.W. Webb Co.  
160 Middlesex Turnpike  
Bedford, MA 01730

Falkenberg's  
6 E. Main  
Walla Walla, WA 99362

Fancy That  
838 1/2 Foothill Blvd.  
La Canada Flintridge, CA 91011

FedEx  
P.O. Box 371461  
Pittsburgh, PA 15250-7461

Fish & Richardson P.C.  
225 Franklin St., Suite 3100  
Boston, MA 02110-2804

For Heaven's Sake  
4190 Calder Ave.  
Beaumont, TX 77706

Francis-Orr  
320 N. Camden Dr.  
Beverly Hills, CA 90210

Franklin County Chamber of Commerce  
P.O. Box 898  
Greenfield, MA 01302

Franklin Spectale Shoppe  
489 Bernardston Road  
Greenfield, MA 01301

Fuller Packaging, Inc.  
1152 High Street  
P.O. Box 198  
Central Falls, RI 02863

FWM LLC  
3052 Arlmont Drive  
Saint Louis, MO 63121

Gause & Sons  
6267 W. Newbury Rd.  
Suite F-10  
Gainesville, FL 32653

Gem Jewelry Company  
P.O. Box 764  
Gainesville, GA 30503

Glyne Manufacturing Co.  
380 East Main Street  
Stratford, CT 06497

Goldstone Inc.  
15 W. River Rd.  
Rumson, NJ 07760

Gracious Home  
632 Broadway  
Suite 401  
New York, NY 10012

Greater Falls Travel  
278 Main Street  
Greenfield, MA 01301

Greenfield Paper Box Co., Inc.  
55 Pierce Street  
Greenfield, MA 01301

GSM Metal UNK  
830 Waterman Avenue  
North Providence, RI 02911

Gudmundson & Buyck Jrs  
2931 Devine St.  
Columbia, SC 29205

Gump's  
135 Post Street  
San Francisco, CA 94108

H. A. Stiles Co.  
P.O. Box 779  
Westbrook, ME 04098

Hallmark Global Services, Inc.  
P.O. Box 418307  
Kansas City, MO 64141-6307

Hammond Roto-Finish  
1600 Douglas Ave.  
Kalamazoo, MI 49007-1690

Hampton House  
5720 Grove Ave.  
Richmond, VA 23226

Hampton Inn & Suites - Greenfield  
184 Shelburne Road  
Greenfield, MA 01301

Haney Jewelry Co.  
P.O. Box 37  
Calhoun, GA 30703

Harter Secrest & Emery LLP  
1600 Bausch & Lomb Place  
Rochester, NY 14604-2711

Harvard Maintenance, Inc.  
570 Seventh Avenue  
New York, NY 10018

Henne, Inc.  
5501 Walnut St.  
Pittsburgh, PA 15232

Hoagland's of Greenwich  
175 Greenwich Ave.  
Greenwich, CT 06830

Hofmann Water Tech., Inc.  
255 Hathaway Drive  
Stratford, CT 06615-7305

Holland & Knight LLP  
10 St. James Avenue  
Attn: Richard M. Yanofsky, Esq.  
Boston, MA 02116

Hufford's JIry Inc.  
10413 Clayton Rd.  
Saint Louis, MO 63131

Hurley Designs LLC  
14 Phillips St., Suite 1R  
North Kingstown, RI 02852

Ileoni  
133 Kentucky St.  
Petaluma, CA 94952

Industrial Handling Systems, Inc.  
P.O. Box 0501  
West Springfield, MA 01090

Industrial Hearing Testing Inc.  
19 Midstate Drive  
Suite 220  
Auburn, MA 01501-1865

Inovis, Inc.  
P.O. Box 198145  
Atlanta, GA 30384-8145

Integrated Labeling Systems, Inc.  
22 Cotton Road  
Nashua, NH 03063-1242

J Ralph Tobin & Son  
2916 Plaza Dr.  
Springfield, IL 62704

James A. Murphy & Son, Inc.  
1879 County Street  
P.O. Box 3006  
Attleboro, MA 02703-0908

James H. Lunt  
56 Summer Street  
Cohasset, MA 02025

James Locke Jeweler  
215 East Fifth St.  
East Liverpool, OH 43920

James Lunt  
653 Bernardston Road  
Greenfield, MA 01301

Jankowski Plumbing & Heating  
15 South Main Street  
South Deerfield, MA 01373

Jardina Communications  
85 Craigue Hill Road  
Springfield, VT 05156

Jim Gilmour Photography  
PO Box 456  
West Swanzey, NH 03469-0456

John Michaels Agency  
1643 Warwick Avenue  
Warwick, RI 02889-1525

John Plant Co.  
P.O. Box 527  
US Hwy 64 West  
Ramseur, NC 27316-0527

John Wallace  
100 Alexander Road  
Leyden, MA 01337

Joseph Laramie, Jr.  
17117 Gulf Blvd.  
Apt. 543  
North Redington Beach, FL 33708

Joseph T. Rafferty  
386 Main Road  
Gill, MA 01376

Judd Paper Co.  
P.O. Box 669  
Holyoke, MA 01040

Judy Ewing  
1901 Manor Mill Road  
Charlotte, NC 28226

Kahn & Keefe Inc.  
419 Springfield Ave  
Summit, NJ 07901

Kaiser Jewelry  
3412 Hobbs Lane  
Jefferson City, MO 65109-1035

Kimberly McSparran  
65 Cameron Street  
Southampton, NY 11968

Kraemer Sales and Associates  
318 Vaughn Road  
Athol, MA 01331

Kuhn's Jewelers UNK  
P.O. Box 18  
Bishopville, MD 21813

L.J. Lewis Silver Co., Inc.  
164 W. Wieuca Rd.  
Suite 6  
Atlanta, GA 30342

Lafalce-Campbell-Robbin  
981B Farmington Ave.  
West Hartford, CT 06107

Lafayette Galleries Inc.  
410 W. Vine St.  
Lexington, KY 40507

Linen Consultants  
12427 Cedar Rd.  
Cleveland, OH 44106

Littman's, Inc.  
151 Granby St.  
Norfolk, VA 23510

Loftware, Inc.  
166 Corporate Drive  
Portsmouth, NH 03801

Lucas-Milhaupt, Inc. UNK  
Box #78741  
Milwaukee, WI 53278-0741

LV Harkness  
531 West Short St.  
Lexington, KY 40507

M.Ariga & Co.  
Rm. 301/101 Central Bldg  
No 8-10-4 Sagamiono  
Sagamihara City, Japan 228-0803

Mackin Construction Co.  
P.O. Box 639  
Greenfield, MA 01302

Magnum Opus India  
 Nai Basti Kuiyyan Wali Masjid  
 Near Dharamshala  
 Heeramal Moradabad 244001  
 India

Manhattan Industrial Supply  
 630 Silver Street  
 Agawam, MA 01001

Mansfield Paper Co.  
 P.O. Box 1070  
 West Springfield, MA 01090-1070

Margaret Clark  
 503 East 12th Street  
 Apt. 2  
 New York, NY 10009

Margo's Gift Shop  
 2068 Utica St.  
 Tulsa, OK 74114

Marlin Leasing  
 300 Fellowship Road  
 Mount Laurel, NJ 08054

Marlin Leasing Corp.  
 P.O. Box 13604  
 Philadelphia, PA 19101-3604

Mary Mahoney Enterprises, Inc.  
 351 Worth Ave.  
 Palm Beach, FL 33480-4671

Mass One Insurance  
 P.O. Box 638  
 Greenfield, MA 01302-0638

Matroes, S.A.  
 PJE Masoliver  
 38 08005 Barcelona  
 Spain

McNair Business Machines UNK  
 123 Hawley Street  
 Northampton, MA 01060

Mehetabel Design  
 dba Mehetabel Design  
 84 Mill Road  
 Hampton, NH 03842-3334

Merrill Industries Inc.  
 P.O. Box 150  
 Ellington, CT 06029-0150

Mila Merchandising Corporation  
 B-3/8 Kant Enclave  
 Tughlakabad Surajkund Road  
 Faridabad 121003  
 India,

MMR&S  
 E. Kirchhof  
 Steinbacher HOHL 44  
 60488 Frankfurt AM Main  
 Germany,

Monadnock Vending Co.  
 52 Victoria Street  
 Keene, NH 03431

Monograms for You  
 9823 Clayton Rd.  
 Saint Louis, MO 63124

Morgan & Company  
 888 Brannan St.  
 Suite 534  
 San Francisco, CA 94103

Museum of Fine Arts, Boston  
 Attn: Dept. of Rights & Licensing  
 465 Huntington Avenue  
 Boston, MA 02115-5597

Museum of Fine Arts, Boston  
 Head of Digital Image Resources  
 465 Huntington Avenue  
 Boston, MA 02115

Natco International S.R.L.  
 Via Correggio  
 1 - 20149 Milano  
 Italy

New York Computer Help  
53 East 34th Street  
Floor 3  
New York, NY 10016

Occupational Health Centers of the  
Southwest, P.A., Co.  
P.O. Box. 210127  
Cranston, RI 02920-0942

October Company  
51 Ferry Street  
P.O. Box 71  
Easthampton, MA 01027

One Fish Two Fish  
401 Whitaker Street  
Savannah, GA 31401

One Kings Lane  
8491 Sunset Blvd.  
West Hollywood, CA 90069

P. Church  
54 Chelmsford Street  
Chelmsford, MA 01824

Paetec Communications, Inc.  
P.O. Box 1283  
Buffalo, NY 14240-1283

Palmer Jewelers  
1925 Palmer Ave.  
Larchmont, NY 10538

Panowicz JIrs & Gem Shop  
P.O. Box 2376  
Olympia, WA 98501

Patrick Gill Company, Inc.  
9 Fowle Street  
Woburn, MA 01801-5101

PC Connection, Inc. UNK  
528 Route 13 South  
Milford, NH 03055-3442

Peerless Insurance Company  
PO Box 2051  
Keene, NH 03431-7051

Penguin Group  
375 Hudson Street  
New York, NY 10014

Perfect Remedy Packaging Inc.  
P.O. Box 127  
Neshanic Station, NJ 08853

Peter Danford Inc.  
20609 Fairmont Rd.  
Cleveland, OH 44118

Phoebe Morse, U.S. Trustee  
Attn: Stephen Meunier  
446 Main Street, 14th Floor  
Worcester, MA 01608

Pitney Bowes Global Financial Services  
P.O. Box 856460  
Louisville, KY 40285-6460

Pitney Bowes Global Financial Services  
2225 American Drive  
Neenah, WI 54956-1005

Poonam Exports  
Pat Pat Sarai  
Moradabad 244 001  
India

Postmaster of Greenfield  
Main Street  
Greenfield, MA 01302

Prasad Art Products  
97E/20, Faiz Gunj.  
Moradabad-244001, U.P. India

Prime Home Goods UNK  
P.O. Box 553  
Pound Ridge, NY 10576

Printfusion  
51 Hastings Avenue  
Keene, NH 03431

Purchase Power  
P.O. Box 856042  
Louisville, KY 40285-6042

Pushkar Innovation Pvt.Ltd  
Basera  
Near Power House, Deputy Ganj  
Moradabad - 244001  
India

Qingdao Sunggwang Metal Products  
Bianjizhuang Village Yinghai Town  
Jiaozhou City  
Qingdao, China

R.J. Mulford  
898 Bernardston Road  
Greenfield, MA 01301

Reed's  
P.O. Box 230  
Tupelo, MS 38802

Renaissance Builders  
P.O. Box 272  
Turners Falls, MA 01376

Rhode Island Bead & Components, Inc.  
66 Libera Street  
Cranston, RI 02920

Richard Arling  
156 Bingham Street  
Warwick, RI 02886

Richard D. Smith, Inc.  
121-1/2 Wells St.  
P.O. Box 1476  
Greenfield, MA 01302

Richard Ho Novelty Co. Ltd.  
Harbour Centre, Tower 1, Unit 1, 13  
I Hok Chueng Street  
Hung Hom, Kowloon  
Hong Kong,

Right Angle, Inc.  
686 Westhampton Road  
Florence, MA 01062

Rizzo Packaging Inc.  
930 Lincoln Parkway  
P.O. Box 278  
Plainwell, MI 49080-0278

Rogers Lunt and Bowlen Company  
298 Federal Street  
Greenfield, MA 01301

Ronald Kovalchick  
26 Robbins Rd.  
Greenfield, MA 01301

S & W Realty Corp.  
c/o James Lunt  
653 Bernardston Road  
Greenfield, MA 01301

S&K Limited Inc.  
6290 North A-1-A Highway  
Vero Beach, FL 32963

Sage Software, Inc.  
P.O. Box 404927  
Atlanta, GA 30384-4927

Saks Fifth Avenue  
Expense Acct Payable Dept.  
P.O. Box 20040  
Jackson, MS 39289-0040

Sandra T. Chase  
Sandra Chase Company  
23515 Novelty Hill Rd.  
Suite B221-128  
Redmond, WA 98053

Sharon Donovan UNK  
73 Union Place  
Chester, NJ 07930

Siemens Water Tech. Corp.  
P.O. Box 360733  
Pittsburgh, PA 15250-6766

Simon Dutton  
17 Denver Drive  
New City, NY 10956

Sisson Engineering Corp.  
330 Old Wendell Road  
Northfield, MA 01310

Snow & Sons, Inc.  
221 Leyden Road  
Greenfield, MA 01301

South Miami Jewelers and Watchmakers, I  
7214 Red Rd. Suite 206B  
Miami, FL 33143

Squire Chase  
1319 Chain Bridge Rd.  
Mc Lean, VA 22101

Stan Rubinstein Assoc., Inc.  
56 Leonard St., Unit #2  
Foxboro, MA 02035

Stantec Consulting Services, Inc.  
13980 Collections Center Drive  
Chicago, IL 60693

Staples Business Advantage  
Dept. Bos  
P.O. Box 415256  
Boston, MA 02241-5256

Stern-Leach Company  
P.O. Box 2018  
Attleboro, MA 02703

Suez Energy Resources NA  
P.O. Box 25237  
Lehigh Valley, PA 18002-5237

Sunoco  
P.O. Box 689156  
Des Moines, IA 50368-9156

Superior Scale Company  
724 Main Street  
Holyoke, MA 01040

Synergy Service Team  
870 Maple Drive  
Webster, NY 14580

Taylor Hogan  
308 Libbie Ave  
Richmond, VA 23226

Tech Cavalry, Inc.  
355 Bridge Street, 1-A  
Northampton, MA 01060

Textile Buff & Wheel Co.  
P.O. Box 50  
Charlestown, MA 02129-0001

The Brandt House  
29 Highland Avenue  
Greenfield, MA 01301-3506

The Enchanted Owl  
4001 Kennett Pike Suite 120  
Wilmington, DE 19807

The New York Botanical Garden  
200th Street and Kazimiroff Blvd.  
Bronx, NY 10458

The New York Botanical Garden  
200th St. and Southern Blvd.  
Bronx, NY 10458

The Republican  
P.O. Box 1930  
Springfield, MA 01101-1930

The Silver Spoon  
1295 President St.  
Brooklyn, NY 11213

The State Insurance Fund  
15 Computer Drive West  
Albany, NY 12205-1690

Thomas Yu  
983 Amsterdam Ave.  
Apt. 3A  
New York, NY 10025

Tilghman Co.  
44 State Circle  
Annapolis, MD 21401

T-Mobile  
P.O. Box 790047  
Saint Louis, MO 63179-0047

Town of Greenfield  
c/o Greenfield Police Dept.  
321 High Street  
Greenfield, MA 01301

Town of Greenfield  
c/o Fire Department  
412 Main Street  
Greenfield, MA 01301

Uninsured Employers Fund  
Workers Comp Board of NYS  
Finance Unit, Room 301  
20 Park Street  
Albany, NY 12207

Uni-Pac Inc.  
dba United Paper Box Co.  
150 Middle Water Street  
Holyoke, MA 01040

United Parcel Service  
P.O. Box 7247-0244  
Philadelphia, PA 19170-0001

USI Consulting Group  
95 Glastonbury Boulevard  
Glastonbury, CT 06033

Valley Steel Stamp, Inc.  
15 Greenfield Street  
Greenfield, MA 01301

Verizon  
P.O. Box 1100  
Albany, NY 12250-0001

Veronique  
345 Aragon Avenue  
Miami, FL 33134

Vest & Associates  
The L.A. Mart, Suite 904  
1933 S. Broadway Blvd.  
Los Angeles, CA 90007

Vogts Jeweler  
3025 Tilghman St.  
Allentown, PA 18104

W.E. Aubuchon Co., Inc.  
P.O. Box 981074  
Boston, MA 02298-1074

Wakefield-Scarce Gallery  
P.O. Box 489  
Shelbyville, KY 40065

Walt Disney Art Classics  
500 South Buena Vista Street  
Burbank, CA 91521

Waste Management of Massachusetts  
P.O. Box 13648  
Philadelphia, PA 19101-3648

Wessco International UNK  
7251 W Lake Mead Blvd #300  
Las Vegas, NV 89128

Western Mass Electric Company  
P.O. Box 150494  
Hartford, CT 06115-2959

Weston Communications  
113 North Main Street  
Sunderland, MA 01375

WMECO  
Northeast Utilities  
P.O. Box 2959  
Hartford, CT 06104-2959

Woonsocket Brush Co.  
167 Mad River Canoe Road  
P.O. Box 1330  
Waitsfield, VT 05673

Xavier Cunill  
Santiago Rosignol 3  
San Vicens de Montalt, 08394  
Barcelona, Spain

YRC  
P.O. Box 13573  
Newark, NJ 07188-3573

Zelazoski Wood Products, Inc.  
835 9th Avenue  
P.O. Box 506  
Antigo, WI 54409

09\0185\Accountant\Kirkland\COS.Kirkland  
Accountant.4801

Exhibit A

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re:  
GREENFIELD SILVER, INC.  
f/k/a Lunt Silversmiths, Inc.  
DEBTOR

Chapter 11  
Case No. 09-32228-HJB

**NOTICE OF FILING TO THE CREDITORS AND OTHER PARTIES IN INTEREST:**

PLEASE TAKE NOTICE that the undersigned, on behalf of Greenfield Silver, Inc. f/k/a Lunt Silversmiths, Inc. (the "Debtor") has filed an Application to Employ Kirkland Albrecht & Fredrickson, LLC as Accountant (the "Application") with this Court which addresses the following: the Application seeks permission to employ Kirkland Albrecht & Fredrickson, LLC as the Debtor's accountant.

PLEASE TAKE NOTICE that the Application, and any exhibits attached thereto, are available for download in pdf format from the Shatz, Schwartz and Fentin, P.C. website, [www.ssfpc.com](http://www.ssfpc.com). By clicking the "Pleadings/Downloads" button on the left hand side of the home page, the user will be taken to another page within the website from which the Application and any related exhibits can be downloaded for free. A free copy of the Adobe Reader may be downloaded from [www.adobe.com](http://www.adobe.com), which may be used to open these files. In the event you cannot open these files, you may make a written request for paper copies by contacting the undersigned, which request will be satisfied forthwith.

SHATZ, SCHWARTZ AND FENTIN, P.C.

Dated March 1, 2010

By: /s/ Edward V. Sabella

Edward V. Sabella, Esquire

esabella@ssfpc.com

BBO #436820

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

For the Debtor

09\0185\Notice of Motions\Notice of Application re Kirkland.4801