

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 MOTION TO EXPAND SCOPE OF EMPLOYMENT OF KIRKLAND
ALBRECHT & FREDRICKSON, LLC AS ACCOUNTANT**

REQUEST FOR LIMITATION OF NOTICE

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 expand the scope of employment 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. On March 29, 2010, this Court approved the Debtor's Application to Employ Kirkland Albrecht & Fredrickson, LLC (the "Application") as its accountants to make a determination of whether tax returns are required and if so, to prepare tax returns in order to satisfy the estate's obligations as to such tax returns (the "Employment").

6. The Accountants seek to expand the scope of their Employment to include additional tax and accounting services not anticipated when the Debtor filed the Application, and of which the Accountants only became aware upon review of the Debtor's documentation after the Court approved the Employment.

7. Specifically, the last tax return the Debtor filed was in December 2007, which was included as part of a consolidated tax return filed by Rogers. Lunt and Bowlen ("RLB"), the Debtor's parent company. Under current law, the Debtor must continue to be included on the consolidated tax return filed by RLB. (See Treasury Regulation § 1.1502-75). Also under this Regulation, the Debtor may not unilaterally file a separate tax return.

8. The Debtor's related entities who filed on the consolidated tax returns previously are RLB, Cunill USA, Inc., and RLB Cutlery, Inc. (the "Related Entities").

9. Without filing a consolidated tax return, the Accountants are unable to estimate the Debtor's potential tax liability for any taxes due in the years subsequent to 2007 as under Treasury Regulation § 1.502-6 each member of the consolidated tax return is severally responsible for the consolidated group liability.

10. Therefore, the Debtor seeks permission to expand the scope of the Accountants' Employment to include preparation of the 2008 and 2009 consolidated federal and state tax

returns for the debtor and related entities, determine which entities are still in existence at 12/31/08 and 12/31/09 and must be included in the 2008 and 2009 consolidated tax returns, accounting/bookkeeping procedures or adjustments for the Debtor and related entities for the years 2008 and 2009, and any subsequent tax years during the pendency of this case, including but not limited to the following:

- a. Reconcile and verify amounts on the trial balance to subsidiary ledgers, if applicable;
- b. Reconcile and verify amounts receivable/payable for Related Entities;
- c. Substantiate amounts due from stockholder of Debtor and due to stockholder of Debtor recorded on the books of the Debtor;
- d. Determine any accounts receivable that may need to be written off as a bad debts;
- e. Evaluate LIFO inventory layers and adjust to market value, if necessary;
- f. Investigate all old accounts with balances on the trial balance and write off if necessary;
- g. Reconcile property and equipment and depreciation and adjust for assets sold or no longer in service;
- h. Determine any asset sales and whether properly recorded by accountants of Debtor; and

i. Investigate IRS claim for income taxes related to tax years 2007 and 2008 against Debtor.

11. The Debtor desires to employ the Accountants for the additional purposes stated above and the Accountants have indicated willingness to provide such services to the Debtor.

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

13. The Debtor selected the Accountants based on a professional recommendation that the Accountants are reliable and qualified.

14. Accountants have neither performed accounting services for the Debtor, any Related Entities of the Debtor, nor any of the Debtor's principals.

15. The Accountants have no connections with the Debtor, its creditors, any other party in interest, their respective attorneys, the Office of the United States Trustee, or the Debtor's Related Entities.

16. To the best of the Debtor's knowledge, information and belief, the Accountants have no interest adverse to the estate and are 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 Motion.

17. The Accountants have agreed to provide additional services required by the Debtor at the rates set forth on the attached Exhibit A, which rates were approved by this Court for the Accountants' Employment previously.

18. The Debtor seeks to limit notification of this Motion and its supporting Affidavit to: (i) Greenfield Commercial Credit (the Debtor's only secured creditor) and its counsel; (ii) all federal, state and local taxing authorities; (iii) the United States Trustee; (iv) Counsel to the Creditors Committee; (v) the 20 largest unsecured creditors; and (vi) all parties that have requested notice of all pleadings and appearances.

19. In support of the Debtor's request to limit notice, the Debtor states that its schedules list nearly 300 creditors. The interests of creditors and of the estate will be adequately protected by service on the parties listed above. To require service upon each and every entity or person claiming an interest in the Debtor's bankruptcy would require the estate to expend considerable sums for photocopying and postage.

WHEREFORE, the Debtor respectfully requests an order allowing this Motion and limited notice thereof and for such further relief as this Court deems just and proper.

Dated: May 5, 2010

SHATZ, SCHWARTZ AND FENTIN, P.C.

By: /s/ L. Alexandra Hogan

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Facsimile - (413) 736-0375

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
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

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, any person employed in the office of

the U.S. Trustee and entities related to the Debtor (i.e., Rogers, Lunt & Bowlen Company, Cunill USA, Inc. and RLB Cutlery, Inc.) 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: May 3, 2010

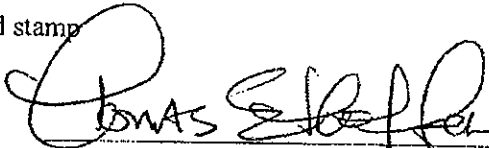
COMMONWEALTH OF MASSACHUSETTS

Norfolk, ss.

May 3, 2010

On this May 3, 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.

THOMAS E HOFFMAN Notary and stamp


Notary Public
My Commission Expires: December 17, 2010

OFFICIAL FORM 7

United States Bankruptcy Court
District of Massachusetts

In re Greenfield Silver, Inc. f/k/a Lunt Silversmiths, Inc.

Debtor(s)

Case No. 09-32228(HJB)

Chapter 11

DECLARATION RE: ELECTRONIC FILING

PART I - DECLARATION OF PETITIONER

I Margaret J. Fredrickson, 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: May 3, 2010

Signed:

Margaret J. Fredrickson
Margaret J. Fredrickson
(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 MEFR 7.

Dated: May 5, 2010

Signed:

L. Alexandra Hogan
L. Alexandra Hogan
Attorney for Affiant

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, L. Alexandra Hogan, counsel to the Debtor in the above-captioned bankruptcy proceeding, do hereby certify that on May 5, 2010, I served copies of Notice of Filing Motion¹ (attached as Exhibit A) regarding the following: Debtor's Motion to Expand Scope of Employment of Kirkland Albrecht & Fredrickson, LLC as Accountant together with exhibit and Affidavit of Accountant upon the attached list of interested parties electronically or by first-class mail, postage prepaid.

Dated this 5th day of May, 2010.

Respectfully submitted,

GREENFIELD SILVER, INC.

By: /s/ L. Alexandra Hogan
Edward V. Sabella, Esquire
BBO #436820
esabella@ssfpc.com
L. Alexandra Hogan, Esquire
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¹ Pursuant to Court order dated December 21, 2009 regarding general notice procedures.

SERVICE LIST

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General Counsel
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David Bizar, Esquire
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Massachusetts Department of Revenue
Bankruptcy Unit
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Town of Greenfield
Collectors Office
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Osborne Tableware Limited
Imperial Works, Sheffield Road
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GBG
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The 925 Inc.
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Tokwawan Kowloon
Hong Kong

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DEBTOR

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NOTICE OF FILING TO 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 a Motion to Expand Scope of Employment of Kirkland Albrecht and Fredrickson, LLC as Accountant ("Motion") together with exhibit and Affidavit of Accountant ("Affidavit") which addresses the following: the Debtor's request to expand the scope of the Accountant's employment beyond the employment previously approved.

PLEASE TAKE NOTICE that the Motion and Affidavit, and any exhibits attached thereto, are available for download in pdf format from the Shatz, Schwartz and Fentin, P.C. website, 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 Motion and any related exhibits can be downloaded for free. A free copy of the Adobe Reader may be downloaded from 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.

Respectfully submitted,

SHATZ, SCHWARTZ AND FENTIN, P.C.

By: /s/ L. Alexandra Hogan
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Steven Weiss, Esquire
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Attorneys for the Debtor

Dated: May 5, 2010

09\0185\Accountant\05-05-10 Filing\Notice of Motion Web Notice.4801

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Dated this 5th day of May, 2010.

Respectfully submitted,

GREENFIELD SILVER, INC.

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L. Alexandra Hogan, Esquire
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