

Exhibit B

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

In re:

LUNT SILVERSMITHS, INC.

DEBTOR

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

**NOTICE OF AUCTION DATE AND OF INTENDED PRIVATE SALE OF PROPERTY,
SOLICITATION OF COUNTEROFFERS, DEADLINE FOR SUBMITTING
OBJECTIONS AND HIGHER OFFERS AND HEARING DATE**

February 11, 2010 IS THE DATE OF THE PROPOSED SALE

**February 8, 2010 IS THE DATE BY WHICH OBJECTIONS OR
COUNTEROFFERS MUST BE MADE**

NOTICE is hereby given, pursuant to 11 U.S.C. Section 363, Fed.R.Bankr.P. 2002(a)(2) and 6004, and MLBR 2002-5 and 6004-1, that the Debtor intends to sell at private sale the Debtor's right, title and interest in certain property of the estate.

PLEASE TAKE NOTICE that on December 18, 2009, the above-captioned debtor and debtor in possession (the "Debtor"), by its counsel, filed with the Bankruptcy Court the Motion *For An Order (I) (A) Approving Sale Procedures In Connection With Sale Of Certain Of The Debtor's Assets, (B) Approving The Expense Reimbursement, (C) Scheduling An Auction And Hearing To Approve the Transaction And Approving The Form And Manner Of Notice Thereof (II) An Order Approving The Proposed Sale.* (the "Motion").¹

PLEASE TAKE FURTHER NOTICE that, on January , 2010, the Bankruptcy Court entered an order [Docket No. 09-32228] (the "Bid Procedures Order"), which, among other things, establishes bidding procedures (the "Bidding Procedures") that govern the manner in which the Acquired Assets (as defined in the Motion) of the Debtor are to be sold.

PLEASE TAKE FURTHER NOTICE that the Motion, its exhibits and the Bid Procedures Order are available to you as set forth in the Notice of Filing Motion that is being

¹ Unless otherwise defined herein, capitalized terms shall have the meaning ascribed to them in the Motion.

served on you concurrently with this Notice, which provides instructions to download the same free of charge.

PLEASE TAKE FURTHER NOTICE that this Sale Notice is subject to the full terms and conditions of the Motion and the Bid Procedures Order, which shall control in the event of any conflict, and the Debtor encourages the parties in interest to review such documents in their entirety.

PROPERTY TO BE SOLD:

PLEASE TAKE FURTHER NOTICE that the Acquired Assets to be sold includes certain inventory, finished goods, work in process, components, raw materials, spec samples, tools, intellectual property, sales collateral materials, customer and supplier records, and UPC numbers. A more specific description of the property to be sold is set forth in the Asset Purchase Agreement (the "APA") which is Exhibit A to the Motion

THE OFFER:

PLEASE TAKE FURTHER NOTICE that the Debtor has received an offer to purchase the property for the sum of \$700,000 in cash, subject to adjustments as set forth in the APA. The Proposed Purchaser has paid a deposit of \$52,500.

THE PROPOSED PURCHASER:

PLEASE TAKE FURTHER NOTICE that the Proposed Purchaser is Reed and Barton Corporation, a Massachusetts corporation, with a principal place of business at 144 West Britannia Street, Taunton, Massachusetts, 02780. The Proposed Purchaser has no relationship to the Debtor. The APA represents the results of extensive arms-length negotiations conducted by the Debtor to obtain the highest and best offer for the Acquired Assets. However, as set forth in the Bid Procedures Order, the sale remains subject to higher or better offers from any prospective Qualifying Bidder as discussed below.

THE AUCTION DATE:

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Bid Procedures Order, the Debtor will conduct an open bid auction (the "Auction") on February 11, 2010 at 2:00 p.m. (the "Auction Date") at the United States Bankruptcy Court for the District of Massachusetts Western Division, 300 State Street, Springfield, Massachusetts.

COUNTEROFFERS:

PLEASE TAKE FURTHER NOTICE that only parties that have a submitted a Qualifying Bid in strict accordance with the Bidding Procedures (as defined in the Bid Procedures Order) by no later February 8, 2010 (the "Bid Deadline") will be permitted to participate in and/or make any statements on the record at the Auction. A Qualifying Bidder that

desires to make a bid shall deliver a written copy of its bid to: (i) Lunt Silversmiths, Inc., 298 Federal Street, Greenfield, Massachusetts 01301 (Attn: President); (ii) Holland & Knight LLP, 10 St. James Avenue, Boston, Massachusetts 02116 (Attn: John J. Monaghan, Esq. (john.monaghan@hklaw.com)), counsel to the Proposed Purchaser; and (iii) Shatz, Schwartz and Fentin, P.C., 1441 Main Street, Springfield, Massachusetts 01103, (Attn: Edward V. Sabella, Esq.) (esabella@ssfpc.com), proposed counsel to the Debtor; (iv) the Office of the United States Trustee, District of Massachusetts, 446 Main Street, 14th Floor, Worcester, MA 01608, Attn: Richard T. King (USTPRegion01.WO.ECF@USDOJ.GOV); and (v) counsel to any statutory committee appointed in this case.

DEPOSIT:

PLEASE TAKE FURTHER NOTICE that a deposit will be forfeited to the estate if the Prevailing Bidder fails to complete the sale by the date ordered by the Court. If the sale is not completed by the Prevailing Bidder approved by the Court, the Court, without further hearing, may approve the sale of the Acquired Assets to the next higher Qualifying Bidder.

OBJECTIONS:

PLEASE TAKE FURTHER NOTICE that objections to the Motion, if any, must comply with the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the District of Massachusetts, must be set forth in writing describing the basis therefor, and must be filed with the Bankruptcy Court and, be served upon (so as to be **received** by) the following parties on or before **4:30 PM on February 8, 2010 (the "Objection Deadline")**: (i) Shatz, Schwartz and Fentin, P.C., 1441 Main Street, Springfield, Massachusetts 01103, Attn: Edward V. Sabella, Esq., counsel to the Debtor; (ii) Holland & Knight LLP, 10 St. James Avenue, Boston, Massachusetts 02116, Attn: John Monaghan, Esquire; (iii) the Office of the United States Trustee, District of Massachusetts, 446 Main Street, 14th Floor, Worcester, MA 01608, Attn: Richard T. King; and (iv) counsel to any statutory committee appointed in this case.

PLEASE TAKE FURTHER NOTICE that the failure of any person or entity to file an objection before the Objection Deadline shall be deemed a consent to the sale of the Acquired Assets to the Proposed Purchaser or the Prevailing Bidder and the other relief requested in the Motion, and be a bar to the assertion, at the Sale Hearing or thereafter, of any objection to the Motion, the Auction, the sale of the Acquired Assets, the Debtor's consummation and performance of the Asset Purchase Agreement (including, without limitation, the sale of the Acquired Assets free and clear of all Liens), if authorized by the Bankruptcy Court.

SALE FREE AND CLEAR OF LIENS:

PLEASE TAKE FURTHER NOTICE that the Acquired Assets will be sold free and clear of all liens, claims and encumbrances. Any perfected, enforceable valid liens shall attach to the proceeds of the sale according to priorities established under applicable law.

SALE DATE AND HEARING:

PLEASE TAKE FURTHER NOTICE that, immediately following the Auction, at 2:00 p.m. on February 11, 2010 (the "Sale Hearing") the Debtor shall appear before the Bankruptcy Court and seek entry of an order:

- A. approving the terms of the APA, or such other form of asset purchase agreement;
- B. authorizing the sale of the Acquired Assets by the Debtor to the Proposed Purchaser or such other person or entity who is the Prevailing Bidder at the Auction, free and clear of Liens pursuant to 11 U.S.C. § 363(f), other than any permitted liens; and
- C. granting certain related relief.

PLEASE TAKE FURTHER NOTICE that any party who has filed a Qualifying Bid is expected to be present at the hearing, failing which the Qualifying Bid may be stricken.

PLEASE TAKE FURTHER NOTICE that if no objection to the Motion or Qualifying Bid is timely filed and received, the Court, in its discretion, may cancel the scheduled hearing and approve the sale without hearing.

PLEASE TAKE FURTHER NOTICE that the Court may modify the method of sale set forth in this Notice at or prior to the Sale Hearing on the proposed sale.

PLEASE TAKE FURTHER NOTICE The Court may take evidence at any hearing on approval of the sale to resolve issues of fact.

PLEASE TAKE FURTHER NOTICE that at the Sale Hearing the court may (1) consider any request to strike a higher offer, (2) determine further terms and conditions of the sale, (3) determine the requirements for further competitive bidding, and (4) require one or more rounds of sealed or open bids from the original offeror and any other qualifying offeror.

LUNT SILVERSMITHS, INC.

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Date: January __ 2010