

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re : Chapter 11
RathGibson, Inc., et al.,¹ : Case No. 09-12452 (CSS)
Debtors. : Jointly Administered
: Ref. Docket No. 11
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**ORDER AUTHORIZING PAYMENT OF
CERTAIN PREPETITION TAXES AND LICENSING FEES PURSUANT
TO SECTIONS 105(a), 363, 507 AND 541 OF THE BANKRUPTCY CODE**

Upon the motion (the "Motion") of the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") for an order, pursuant to sections 105(a), 363(b), 507(a) and 541 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 6003 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing the Debtors to pay prepetition amounts owing in respect of sales, use, franchise and other similar taxes as well as certain licensing fees and other similar charges and assessments; and upon the Declaration of Jon M. Smith in Support of Chapter 11 Petitions and First Day Pleadings; and notice of the Motion having been given as set forth in the Motion; and it appearing that no other or further notice need be provided; and it appearing that the relief requested by this Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683). The Debtors' executive headquarters' address is 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

ORDERED, ADJUDGED, AND DECREED that:

1. The Motion is granted.
2. Capitalized terms not otherwise defined herein have the meanings ascribed to such terms in the Motion.
3. The Debtors are authorized, but not directed, to pay and remit to the Applicable Authorities or Regulatory Agencies, the Taxes, including sales, use and franchise taxes, and Fees, incurred prior to the Petition Date by the Debtors in the ordinary course of business, as well as all Taxes and Fees subsequently determined upon audit to be owed by the Debtors for periods prior to the Petition Date, in a total amount of up to \$35,000.
4. The Debtors' banks are authorized to honor prepetition wire transfer requests and checks issued by the Debtors to the Applicable Authorities or Regulatory Agencies in payment of prepetition Taxes and Fees that, as of the Petition Date, have not cleared or been transferred.
5. To the extent the Debtors have not yet sought to remit payment to the Applicable Authorities or Regulatory Agencies, the Debtors are authorized to issue checks or provide for other means of payment to the Applicable Authorities or Regulatory Agencies, to the extent necessary to pay the Taxes and Fees.
6. Nothing in this Order or the Motion shall be construed as prejudicing any rights the Debtors may have to contest the amount or basis for any Taxes or Fees allegedly due to any Applicable Authority or Regulatory Agency.
7. Authorization to pay prepetition Taxes and Fees shall not create any obligation on the part of the Debtors or their officers, directors, attorneys or agents to pay such Taxes and Fees and nothing in this Order shall be deemed to increase, reclassify, elevate to

administrative expense status, or otherwise affect the prepetition Taxes and Fees to the extent they are not paid.

8. The notice requirements of Bankruptcy Rule 6004(a) are hereby deemed waived.

9. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion.

10. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: Wilmington, Delaware
July 14, 2009



CHRISTOPHER S. SONTCHI
UNITED STATES BANKRUPTCY JUDGE