

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF DELAWARE

In re:)
)
RATHGIBSON, INC., et al.) Chapter 11
)
Debtors.) Bk. No. 09-12452
) Jointly Administered
)

UNITED STATES' RESPONSE TO DEBTORS' THIRD AND FOURTH OMNIBUS
OBJECTIONS TO CLAIMS

The United States of America, a creditor in this bankruptcy case, responds to Debtors' Third and Fourth Omnibus Objections as follows:

1. Debtors object to claims 3 and 4, on the grounds that the claims have been amended.
2. Debtors further object to claims 9 and 206 as being "No Liability Claims."
3. The United States has amended claims 3 and 4. Further, based on information subsequently provided to the Internal Revenue Service, it does not contend that any liability is owed based on claims 9 and 206. Accordingly, it does not oppose the relief sought.

Dated: January 26, 2010

/s/ Yonatan Gelblum
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on the 26th day of January, 2010, I caused the foregoing UNITED STATES OF AMERICA'S RESPONSE TO THE DEBTORS' THIRD AND FOURTH OMNIBUS OBJECTIONS TO CLAIMS to be served through the Court's CM/ECF system.

/s/ Yonatan Gelblum _____
YONATAN GELBLUM