

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

----- X
In re : Chapter 11
RathGibson, Inc., et al.,¹ : Case No. 09-12452 (CSS)
 :
 Debtors. : Jointly Administered
 :
 : **Ref Docket No.: 471**
 :
----- X

**ORDER SUSTAINING DEBTORS' FOURTH OMNIBUS
(SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO
SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY
RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

Upon consideration of the fourth omnibus (substantive) objection (the "Objection") of the above-captioned debtors and debtors in possession (the "Debtors"), by which the Debtors respectfully request the entry of an order pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3003 and 3007, of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") disallowing and expunging in full or otherwise modifying each of the Disputed Claims² identified on Exhibits A and B attached hereto; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and that due and adequate notice of the Objection having been given under the circumstances; and sufficient cause appearing thereof; 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.

² All capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Objection.

ORDERED that the Objection is sustained as set forth herein; and it is further

ORDERED that the Objection is adjourned with respect to the proofs of claim

filed by F.E. Dunkel Company [POC No. 92] and Praxair Distribution, Inc. [POC No. 232]; and

~~it is further~~ ABC Fire + SAFETY INC [POC NO. 199] AND
ATT MOBILITY LLC [POC NO. 239]; AND IT IS FURTHER
ORDERED that the Disputed Claims identified on the attached Exhibit A are

hereby disallowed and expunged in their entirety; and it is further

ORDERED that the Disputed Claims identified on the attached Exhibit B are

hereby modified to the dollar values listed under the column titled "Modified Claim Amount" in

Exhibit B; and it is further

ORDERED that the Debtors reserve the right to amend, modify or supplement
this Objection, and to file additional objections to any claims filed in these chapter 11 cases
including, without limitation, the claims that are the subject of this Objection; and it is further

ORDERED that this Court shall retain jurisdiction over all affected parties with
respect to any matters, claims, or rights arising from or related to the implementation and
interpretation of this Order.

Dated: Wilmington, Delaware
January 28, 2010



CHRISTOPHER S. SONTCHI
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

No Liability Claims

RetikGibson, Inc.
No Liability Claims

Claimant	Case Number	Proof of Claim Number	Date Filed	Proof of Claim Amount	Reconciled Claim Amount	Proof of Claim Priority	Comments
ABG Fire & Safety Inc PO Box 827 Belen, NM 87512	09-12452	189	9/14/2009	\$0.00	\$0.00	U	The books and records of the Debtor show no liability, no evidence of an existing contract or relationship with this claimant. The claimant did not produce any invoices indicating liability of these Debtors.
ATI Mobility LLC MS 55 PO Box 94221 Seattle, WA 98111	09-12452	200	11/11/2009	\$10,006.63	\$0.00	U	The books and records of the Debtor show no liability, no evidence of an existing contract or relationship with this claimant. The claimant did not produce any invoices indicating liability of these Debtors.
Department Of The Treasury Internal Revenue Service 31 Hopkins Plaza, Room 1150 Baltimore, MD	09-12454	205	9/14/2008	\$0.00	\$0.00	P	No amount claimed, the return for this period has been timely filed and no amounts are currently due.
Department Of The Treasury Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	09-12455	8	7/31/2009	\$10,000.00	\$0.00	P	The proof of claim is for the 1/31/07 and 6/30/07 tax year and examinations. The returns for this period have been timely filed and no amounts are currently due. For the portion of the claim relating to no return filed for 6/30/06, RGCH was not specified
DK Corporation 4A/5 Bharatiya Kreedha Mandir 56 Neigaun Cross Road Wadala Mumbai, India 400031	09-12452	185	9/6/2009	\$10,915.55	\$0.00	P	This claim is for a post-petition invoice the item shipped on 1/23/08 and the payment was made by wire on 12/11/09.
DLJ Investment Partners III 80 Pine Street New York, NY 10005	09-12455	162	9/1/2009	\$37,050,944.04	\$0.00	U	Credit Suisse (claim #164), as agent for these notes, has filed the appropriate proof of claim which will be allowed in RGCH.
Illinois Secretary Of State 501 S 2nd Street Springfield, IL 62756	09-12452	182	9/6/2009	\$80,497.04	\$0.00	P	The return for this period has been timely filed and no amounts are currently due.

RELEASER

RELEASER

Raitkisison, Inc.
No Liability Claims

Claimant	Case Number	Proof of Claim Number	Date Filed	Proof of Claim Amount	Reconciled Claim Amount	Proof of Claim Priority	Comments
Praxair Distribution Inc 910 Ross Backusley Recovery Services Timonium, MD 21084	09-12453	232	10/8/2009	\$268.46	\$0.00	U	The books and records of the Debtor show no liability, no evidence of an existing contract or vendor relationship with this claimant. The claimant did not produce any invoices indicating liability of these vendors.
R & L Carriers PO Box 271 Wilmington, OH 45177	09-12452	226	10/2/2009	\$2,036.53	\$0.00	U	Claimant's invoice is based on goods the claimant loaded and transported from the applicable Debtor's North Branch facility without authorization from the Debtors. In addition, the subject goods were delivered to the wrong party and were damaged in transit. Thus, the Debtors deny any obligation to pay this invoice.
State Of New Jersey Po Box 245 Trenton, NJ 08685	09-12452	193	9/4/2009	\$10,000.00	\$0.00	P	The applicable Debtor has filed taxes for this period and any amounts due were timely paid from the tax deposit held by the State of New Jersey.
The Fe Dunkel Company 1650 Des Peres Road, Suite 200 St Louis, MO 63131	09-12453	92	8/24/2009	\$49,975.83	\$0.00	U	The Claimant has requested commissions based on invoices including sales to customers in CA, which is not within Claimant's former territory, and invoices reflecting sales to Tulsa Inc., which is not their customer or within Claimant's territory. In addition, a portion of the amounts claimed include requested commissions based on sales from one Debtor to another company. The claimant is not entitled to commissions on such inter-company sales.
West Virginia State Tax Division PO Box 766 Charleston, WV 25323	09-12452	88	8/21/2009	\$100.00	\$0.00	P	The applicable Debtor has filed taxes for 1099 and any amount due was paid by a tax deposit held by the State of West Virginia.

DELETED

DELETED

EXHIBIT B

Modified Amount Claims

RathGibson, Inc.
Modified Amount Claims

Claimant	Case Number	Proof of Claim Number	Date Filed	Proof of Claim Amount	Modified Claim Amount	Proof of Claim Priority	Comments
Ameritas Life Insurance Corp 5900 O Street Lincoln, Nebraska 68510	09-12452	233	10/29/09	\$19,266.64	\$19,138.88	U	Claimant is a/k/a The Standard Insurance Company. The difference of \$127.76 is the result of the claimant erroneously claiming adjustment payments are owed to claimant on account of certain refund checks previously issued to the Debtor.
Clarksville Light & Water P.O. Box 1907 Clarksville, AR 72830	09-12453	184	9/9/09	\$67,895.11	\$57,056.44	U	The amount claimed should be modified and reduced as indicated to reflect a payment on 8/21/09 with Ck# 16514 in the amount of \$7,675.66. The remaining discrepancy of \$3,163.12 is an unspecified carry forward amount. The Debtor shows no additional unpaid pre-petition items on its books and records.
Fedex Customer Information Service Atn Revenue Recovery 3965 Airways Blvd, Module G, 3rd Floor Memphis, TN 38116	09-12452	204	9/10/09	\$4,159.18	\$3,477.13	U	The amount claimed should be modified and reduced as indicated to reflect the following payments: (i) Invoice #76500 paid on 10/16/09 with Ck#173559 in the amount of \$314.18; and (ii) Invoice #27349 paid on 10/9/09 with Ck#173408 in the amount of \$1,505.99.
MSC Industrial Supply Co 75 Maxess Road Melville, NY 11747	09-12452	235	10/27/08	\$11,395.64	\$10,597.78	U	The amount claimed should be modified and reduced as indicated to reflect the following payments: - Invoice #90200159 dated 7/9/09 in the amount of \$335.66 paid on 8/21/09 with Ck #172531 - Invoice #90876829 dated 7/10/09 in the amount of \$184.00 paid on 8/28/09 with Ck #172654 - Invoice #90868519 dated 7/10/09 in the amount of \$1.38 paid on 8/28/09 with Ck #172654 - Invoice #90876839 dated 7/13/09 in the amount of \$6.90 paid on 8/28/09 with Ck#172654 - Invoice #90676849 dated 7/13/09 in the amount of \$126.96 paid on 8/28/09 with Ck #172654 - Invoice #90676859 dated 7/13/09 in the amount of \$89.35 paid on 8/28/09 with Ck #172654 - Invoice #90676869 dated 7/13/09 in the amount of \$53.61 paid on 8/28/09 with Ck #172654
MSC Industrial Supply Co 75 Maxess Road Melville, NY 11747	09-12453	236	10/27/09	\$6,305.66	\$2,653.67	U	The amount claimed should be modified and reduced as indicated to reflect the following payments: (i) Ck#403904 for \$3,612.73; and (ii) Ck#16491 for \$252.