

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

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In re : Chapter 11  
: :  
RATHGIBSON, INC., et al.,<sup>1</sup> : Case No. 09-12452 (CSS)  
: Jointly Administered  
Debtors. :  
: Re: Docket No. 521  
: :  
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**ORDER AUTHORIZING THE PAYMENT OF  
CERTAIN PREPETITION REAL ESTATE TAXES**

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (the "Debtors") for entry of an order, pursuant to sections 105(a), 363 and 507(b)(8) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing, but not directing, the Debtors to pay certain prepetition Property Taxes to the Taxing Authorities, as more fully set forth in the Motion; and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided; and it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is GRANTED to the extent set forth herein.

<sup>1</sup> 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.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

2. The Debtors are authorized, but not directed, to pay and remit the Property Taxes to the Taxing Authorities in an amount not to exceed \$325,000 in the aggregate, in the ordinary course of business without regard to whether the Property Taxes accrued or arose before or after the Petition Date.

3. The Mid South Payment, which is exclusive of the \$325,000 referred to in the immediately preceding paragraph, is approved *nunc pro tunc* to December 14, 2009.

4. Nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Property Taxes allegedly due or owing to any Taxing Authorities, and all of the Debtors' rights with respect thereto are hereby reserved.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

6. Notwithstanding any applicability of Federal Rule of Bankruptcy Procedure 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. This Court shall retain jurisdiction over the Debtors and the Taxing Authorities receiving payment from the Debtors pursuant to this Order with respect to any matters, claims, rights or disputes arising from or related to the Motion, the implementation of this Order or the validity of any of the Property Taxes.

Dated: 2/19, 2010  
Wilmington, Delaware

  
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THE HONORABLE CHRISTOPHER S. SONTCHI  
UNITED STATES BANKRUPTCY JUDGE