

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

In re:)	Chapter 11
)	
RathGibson, Inc., <i>et al.</i> , ¹)	Case No. 09-12452 (CSS)
)	
Debtors.)	Jointly Administered
)	
)	Re: Docket No. 464

**VERIFIED STATEMENT OF W. JOSEPH DRYER OF DIRECT FEE REVIEW LLC IN
CERTIFICATION OF NO CONFLICT PURSUANT TO RULE 2014 (a) OF THE
FEDERAL RULES OF BANKRUPTCY PROCEDURE**

I, W. Joseph Dryer, declare pursuant to Rule 2014 (a) of the Federal Rules of Bankruptcy Procedure that the foregoing is true and correct:

A. I am a member of Direct Fee Review LLC (the “Firm”), which maintains offices at 5068 W. Plano Parkway, Suite 300, Plano, Texas.

B. Neither I, the Firm, nor any partner, associate or other member thereof, insofar as I have been able to ascertain, is affiliated with or representing any of the above captioned debtors and debtor in possession (the “Debtors”), or its creditors, or any other party in interest, or its attorneys, or its advisors, or any person or entity with claims against the Debtors estates, except as set forth in this Declaration.

C. The Firm, through me, and members of the Firm, have not previously represented or advised the Debtors.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp (9683). The location of the Debtors’ corporate headquarters is: 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

D. To the best of my knowledge, neither I nor the Firm has any connection to the Debtors, their creditors, any other party in interest, their respective attorney's and accountant's or any person employed in the office of the United States Trustee except for the following:

- a) I have been selected to serve as Plan Trustee in the Chapter 11 proceedings of Radnor Holdings Corp et al. The plan has not been confirmed and I have taken no actions.
- b) I serve as the Plan Administrator in the Chapter 11 proceedings of Tower Records (dba) Three A's Holdings LLC, MTS Inc and subsidiaries. O'Melveny & Meyers LLP has served as counsel to the debtors. This liquidating case is substantially complete pending the final distribution.
- c) I have served in various capacities in the Chapter 11 proceedings of Three S (Delaware), Inc, PSO Successor Corp, Wilcox and Gibbs Inc, WorldCorp Inc and Lomas Financial Corp. In each of these cases Young Conaway Stargatt & Taylor LLP was involved. None of these cases are active and I am no longer involved in their proceedings.
- d) I was employed by KPMG LLP in 1981 to 1984.
- e) I serve as an officer of Siena Holdings, Inc, the successor to Lomas Financial Corp.
- f) I serve as an officer of the estate of Geothermal Resources Int. Inc.
- g) As a fee auditor in the case of Chicago Newspaper Liquidation Corp, I will audit the fee applications of Young Conaway Stargatt & Taylor, LLP and Huron Consulting Group.

- h) As a fee auditor in the case of DGI Resolution, Inc., I will audit the fee applications of Young Conaway Stargatt & Taylor, LLP.
- i) As a fee auditor in the case of CCS Medical, Inc., I have audited the fee applications of Willkie Farr & Gallagher LLP and Young Conaway Stargatt & Taylor, LLP.
- j) As a fee auditor in the case of AbitibiBowater, Inc. et al, I have audited the fee applications of Young Conaway Stargatt & Taylor, LLP and Huron Consulting LLC.
- k) As a fee auditor in the case of Building Material Holding Corp. et al, I have audited the fee applications of Young Conaway Stargatt & Taylor, LLP.
- l) I have consumer accounts with various interested financial institutions and utilities, none of which are material.
- m) In the event that additional information becomes available that reveals any other connections with parties in interest, this Verified Statement will be amended or supplemented.
- n) Don F. Oliver is retained as an ordinary course professional by The Flintkote Company and prior to their Chapter 11 proceedings as a financial consultant from 1989. Young Conaway Stargatt & Taylor LLP are retained as counsel to the Legal Representative of Future Asbestos Claimants in the Flintkote Chapter 11 case.
- o) As a fee auditor in the case of AbitibiBowater, Inc. et al, Don F. Oliver has audited the fee applications of Young Conaway Stargatt & Taylor, LLP and Huron Consulting Group.

- p) As a fee auditor in the case of Chicago Newspaper Liquidation Corp, Don F. Oliver will audit the fee applications of Young Conaway Stargatt & Taylor, LLP and Huron Consulting Group.
- q) As a fee auditor in the case of DGI Resolution, Inc., Don F. Oliver will audit the fee applications of Young Conaway Stargatt & Taylor, LLP.
- r) As a fee auditor in the case of CCS Medical, Inc., Don F. Oliver has audited the fee applications of Willkie Farr & Gallagher LLP and Young Conaway Stargatt & Taylor, LLP.
- s) As a fee auditor in the case of Building Material Holding Corp. et al, Don F. Oliver has audited the fee applications of Young Conaway Stargatt & Taylor, LLP.
- t) Don F. Oliver has consumer accounts with various interested financial institutions and utilities, none of which are material.

E. I do not believe that serving as fee auditor in these cases presents any conflict of interest.

F. The Firm's current customary hourly rate, subject to change from time to time, is \$190 per hour for the declarant and \$190 per hour for Don F. Oliver plus reimbursement of expenses. In the normal course of business, the Firm revises its regular hourly rates on January 1st of each year and requests that, effective January 1st of each year, the aforementioned rate be revised to the regular hourly rate which will be in effect at that time.

G. No agreement or understanding exists between the Firm or any partner, auditor or other member thereof as to compensation in connection with this chapter 11 case.

H. The Firm has no agreement with any entity to share with such entity any compensation received by the Firm.

I. The Firm and its partners, auditors and other members may have in the past represented and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to the matters with respect to which the Firm is to be engaged.

J. Neither I, the Firm, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or its estate in the matters upon which the Firm is to be engaged.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 28th day of February, 2010.

DIRECT FEE REVIEW LLC

By: 
W. Joseph Dryer