

**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)  
 :  
 :  
Debtors. : Jointly Administered  
-----X

**CERTIFICATE OF NO OBJECTION REGARDING DOCKET NO. 557**

The undersigned hereby certifies that, as of the date hereof, no answer, objection or other responsive pleading to the *Debtors' Application for Order Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code Authorizing the Employment and Retention of Grant Thorton LLP to Provide Audit Services, and to Continue to Provide Tax Advisory Services, to the Debtors, Nunc Pro Tunc to December 17, 2009* [D.I. 557] (the "Application") has been received. The undersigned further certifies that a review of the Court's docket in this case reflects that no answer, objection or other responsive pleading to the Application appears thereon. Pursuant to the Notice of Application, objections to the Application were to be filed and served no later than 4:00 p.m. on March 11, 2010.

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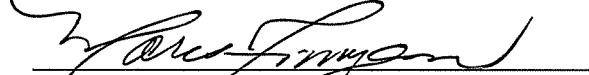
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<sup>1</sup> The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683).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

It is hereby respectfully requested that the Order attached to the Application, and attached hereto as Exhibit A, be entered at the earliest convenience of the Court.

Dated: Wilmington, Delaware  
March 15, 2010

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Co-Counsel for the Debtors and  
Debtors in Possession

**Exhibit A**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

-----X  
**In re** : **Chapter 11**  
 :  
**RathGibson, Inc., et al.,<sup>1</sup>** : **Case No. 09-12452 (CSS)**  
 : **Jointly Administered**  
**Debtors.** :  
 : **Re: Docket No. 557**  
 :  
-----X

**ORDER PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE  
BANKRUPTCY CODE AUTHORIZING THE RETENTION AND  
EMPLOYMENT OF GRANT THORNTON LLP TO PROVIDE AUDIT  
SERVICES, AND TO CONTINUE TO PROVIDE TAX ADVISORY  
SERVICES TO THE DEBTORS, *NUNC PRO TUNC* TO DECEMBER 17, 2009**

Upon consideration of the application (the “Application”),<sup>2</sup> the above-captioned debtors and debtors in possession in these chapter 11 cases (the “Debtors”), for an order, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), (i) authorizing the Debtors to employ and retain Grant Thornton LLP (“Grant Thornton”) as the Debtors’ audit services providers, and (ii) authorizing the Debtors to modify Grant Thornton’s ordinary course retention to allow it to provide tax advisory services to the Debtors, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, *nunc pro tunc* to the December 17, 2009; and upon the Curliss Declaration, annexed to the Application as Exhibit A; and Grant Thornton’s retention as an ordinary course professional having previously been approved by this Court through the OCP Order; and the Court having been satisfied that Grant Thornton does not hold or represent interests adverse to the Debtors’ estates and that Grant Thornton is a “disinterested

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<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 Application.

person” as such term is defined under section 101(14), as modified by section 1107(b), of the Bankruptcy Code; and the Court finding that the employment of Grant Thornton as the Debtors’ tax and audit services providers is necessary and in the best interests of the Debtors, their estates, creditors and interest holders; and after due deliberation and sufficient cause appearing therefore, it is hereby

**ORDERED, ADJUDGED AND DECREED that**

1. The Application is GRANTED, as set forth herein.
2. Pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are hereby authorized to retain Grant Thornton as their audit providers, effective as of December 17, 2009.
3. Grant Thornton’s ordinary course retention is hereby modified such that effective as of December 17, 2009, the Debtors are hereby authorized to retain Grant Thornton as their tax service provides, pursuant to sections 327(a) and 328 of the Bankruptcy Code.
4. Grant Thornton shall be compensated for the provision of audit services in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy, such Bankruptcy Rules as may be applicable from time to time, the Local Rules, the Guidelines, and such other procedures as may be fixed by order of this Court.
5. Effective as of December 17, 2009, Grant Thornton shall be compensated for the provision of tax services in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy, such Bankruptcy Rules as may be applicable from time to time, the Local Rules, the Guidelines, and such other procedures as may be fixed by order of this Court.

6. The Indemnification Provisions of the Engagement Letter are approved, subject to the following modifications:

- (a) Subject to the provisions of subparagraphs (c) and (d) below, the Debtors are authorized to indemnify, and shall indemnify, Grant Thornton, in accordance with the Engagement Letter, for any claim arising from, related to or in connection with their performance of the services described in the Engagement Letter;
- (b) Grant Thornton shall not be entitled to indemnification, contribution or reimbursement pursuant to the Engagement Letter for services other than the services provided under the Engagement Letter, unless such services and the indemnification, contribution or reimbursement therefor are approved by the Court;
- (c) Notwithstanding anything to the contrary in the Engagement Letter, the Debtors shall have no obligation to indemnify any person, or provide contribution or reimbursement to any person, for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from that person's gross negligence or willful misconduct; (ii) for a contractual dispute in which the Debtors allege breach of the Grant Thornton' contractual obligations under the Engagement Letter unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to In re United Artists Theatre Co., 315 F.3d 217 (3d Cir. 2003); or (ii) settled prior to a judicial determination as to that person's gross negligence or willful misconduct, but determined by this Court, after notice and a hearing, to be a claim or expense for which that person should not receive indemnity, contribution, or reimbursement under the terms of the Indemnification Provisions as modified by the Application and Order; and
- (d) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing this chapter 11 case, Grant Thornton believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including without limitation the advancement of defense costs, Grant Thornton must file an application before this Court, and the Debtors may not pay any such amounts before the entry of an order by this Court approving the payment. This subparagraph (d) is intended only to specify the period of time under which the

court shall have jurisdiction over any request for fees and expenses for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Grant Thornton.

7. Notwithstanding any provision to the contrary in the Engagement Letter, the liability of Grant Thornton shall not be limited.

8. This Court shall retain jurisdiction with respect to all matters arising from or related to the enforcement or implementation of this Order.

Dated: \_\_\_\_\_, 2010  
Wilmington, Delaware

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THE HONORABLE CHRISTOPHER S. SONTCHI  
UNITED STATES BANKRUPTCY JUDGE