

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

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In re: : Chapter 11
: :
RG Liquidation, Inc. f/k/a RathGibson, Inc., : Case No. 09-12452 (CSS)
et al.¹ : :
: (Jointly Administered)
: :
Debtors. : **Hearing: TBD**
: **Objection Deadline: July 6, 2010 at 4:00 p.m.**
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**TENTH MONTHLY APPLICATION OF HURON CONSULTING GROUP
AS FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR ALLOWANCE OF INTERIM COMPENSATION AND FOR INTERIM
REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES
INCURRED FOR THE PERIOD MAY 1, 2010 THROUGH MAY 31, 2010**

Name of Application:	HURON CONSULTING GROUP
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Date of Retention:	September 11, 2009 <u>nunc pro tunc</u> to July 23, 2009
Period for which Compensation and Reimbursement is sought:	May 1, 2010 Through May 31, 2010
Amount of compensation sought as actual, reasonable and necessary:	\$26,157.50
Amount of reimbursement sought as actual, reasonable and necessary:	\$823.54

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) RG Liquidation III, Inc. f/k/a Greenville Tub Company (2689); (ii) RG Liquidation, Inc. f/k/a RathGibson, Inc. (3283); RG Liquidation IV, LLC f/k/a RG Tube Holdings LLC (4080); and (iv) RG Liquidation II, Inc. f/k/a RGCH Holdings Corp. (9683). Prior to the consummation of the sale of substantially all of the Debtors' assets, the Debtors' executive headquarters' address was 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069. The Plan Administrator's address is c/o Amper Politziner & Mattia LLP, 101 West Avenue, P.O. Box 458, Jenkintown, PA 19046.

This is a x monthly final application

If this is not the first application filed, disclose the following for each prior application:

DATE FILED	PERIOD COVERED	REQUESTED FEES/EXPENSES	APPROVED FEES/EXPENSES
9/23/09	July 23, 2009 through August 31, 2009	\$193,548.39/\$1,001.39	Received payment of 100% of fees and 100% of expenses
10/16/09	September 1, 2009 through September 30, 2009	\$136,666.67/\$918.99	Received payment of 100% of fees and 100% of expenses
11/16/09	October 1, 2009 through October 31, 2009	\$100,000.00/\$65.72	Received payment of 100% of fees and 100% of expenses
12/15/09	November 1, 2009 through November 30, 2009	\$60,232.50/\$0.00	Received payment of 100% of fees and 100% of expenses
01/15/10	December 1, 2009 through December 31, 2009	\$9,382.50/\$0.00	Received payment of 100% of fees and 100% of expenses
02/16/10	January 1, 2010 through January 31, 2010	\$22,010.00/\$12.48	Received payment of 100% of fees and 100% of expenses
04/02/10	February 1, 2010 through February 28, 2010	\$76,232.50/\$0.00	Received payment of 80% of fees and 100% of expenses
04/27/10	March 1, 2010 through March 31, 2010	\$60,787.50/\$0.00	Received payment of 80% of fees and 100% of expenses
05/15/10	April 1, 2010 through April 30, 2010	\$31,360.00/\$1.68	Pending

COMPENSATION BY PROFESSIONAL

RATHGIBSON, INC
(Case No. 09-12452 (CSS))

May 1, 2010 through May 31, 2010

Professional	Title	Hours	Rate	Total
Richard D. Caruso	Managing Director	5.6 hrs	\$ 675 / hr	3,780.00
Sanford Edlein	Managing Director	0.6 hrs	\$ 675 / hr	405.00
Benjamin Mann	Director	17.9 hrs	\$ 575 / hr	10,292.50
Nick Zaccagnini	Manager	29.2 hrs	\$ 400 / hr	11,680.00
Total Professional Charges		53.3		26,157.50

Total May Fees **\$26,157.50**

Blended Hourly Rate: \$ 490.76

COMPENSATION BY PROJECT CATEGORY

RATHGIBSON, INC
(Case No. 09-12452 (CSS))

May 1, 2010 through May 31, 2010

Task Code	Description	Hours	Fees
4	Court Hearings / Preparation	2.60	\$1,495.00
6	Retention and Fee Applications	25.10	\$10,807.50
7	Disclosure Statement / Plan of Reorganization	3.40	\$2,065.00
8	Business Plan & Analysis of Operations	1.60	\$765.00
9	Cash Flow Analysis and Reporting	12.10	\$6,187.50
11	Asset Sale & Disposition Support	1.50	\$812.50
24	Other	0.10	\$57.50
26	Travel Time (Travel time charged at 1/2 time)	6.90	\$3,967.50

Totals 53.30 \$26,157.50

EXPENSE SUMMARY

RATHGIBSON, INC
(Case No. 09-12452 (CSS))

May 1, 2010 through May 31, 2010

Cost Type	Amount
Airfare	716.80
Meals	36.02
Parking & Tolls	4.00
Rental Car	66.72
Total	\$ 823.54

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**TENTH MONTHLY APPLICATION OF HURON CONSULTING GROUP
AS FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR ALLOWANCE OF INTERIM COMPENSATION AND FOR INTERIM
REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES
INCURRED FOR THE PERIOD MAY 1, 2010 THROUGH MAY 31, 2010**

Huron Consulting Services LLC (“Huron Consulting Group” or “Huron”), financial advisors for the official Committee of Unsecured Creditors in these chapter 11 cases as of July 23, 2009 in the above-captioned cases (collectively, the “Committee”), submits this application (the “Application”) for interim allowance of compensation for professional services rendered by Huron to the Committee for the period May 1, 2010 through May 31, 2010 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by Huron during the Application Period under sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure for

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) RG Liquidation III, Inc. f/k/a Greenville Tub Company (2689); (ii) RG Liquidation, Inc. f/k/a RathGibson, Inc. (3283); RG Liquidation IV, LLC f/k/a RG Tube Holdings LLC (4080); and (iv) RG Liquidation II, Inc. f/k/a RGCH Holdings Corp. (9683). Prior to the consummation of the sale of substantially all of the Debtors’ assets, the Debtors’ executive headquarters’ address was 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069. The Plan Administrator’s address is c/o Amper Politziner & Mattia LLP, 101 West Avenue, P.O. Box 458, Jenkintown, PA 19046.

the United States Bankruptcy Court of the District of Delaware (the “Local Rules”), the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”) and the Order Under 11 U.S.C.² § 105 (a) and 331, Fed. R. Bankr. P. 2016 and Del. Banker. L.R. 2016-2 Establishing Procedures for Interim Compensation and Reimbursement of Fees and Expenses for Professionals and Official Committee Members (the “Interim Compensation Procedures Order”)³. In support of this Application, Huron represents as follows:

JURISDICTION

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157 (b)(2). Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On July 13, 2009, the Debtors filed voluntary petitions for reorganization under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). This Court has entered an Order Directing Joint Administration of these chapter 11 cases. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

3. The Debtors have represented, among other things, that: (a) they are one of the world’s leading specialty manufacturers of highly engineered premium stainless steel and alloy tubular products; (b) they sell over 1,000 products globally in diverse end-

² The Debtors in these cases and their tax identification numbers are: (i) Greenville Tube Company (“Greenville”) (XX-XXX2689); (ii) RathGibson, Inc. (XX-XXX3283); (iii) RG Tube Holdings LLC (“RG Tube”) (XX-XXX4080); and (iv) RGCH Holdings Corp. (“Holdings”) (XX-XXX9683). The Debtors’ headquarters is located at 475 Half Day Road, Suite 210, Lincolnshire, IL 60069.

³ Terms used but not otherwise defined herein have the meanings ascribed to them in the Interim Compensation Procedures Order.

markets, including, among others: (i) chemical/petrochemical processing and power generation, (ii) energy, (iii) food, beverage and pharmaceuticals, and (iv) general commercial markets; (c) their primary trade brands are Rath™, Gibson Tube® and GTC®; and (d) they operate within certain niche sub-segments of the global welded and seamless tube industry, and mainly focus on stainless steel tubing products.

4. On July 22, 2009, the United States Trustee for the District of Delaware (the “United States Trustee”) appointed the Committee pursuant to Section 1102(a)(1) of the Bankruptcy Code.⁴ The Trustee appointed a three member committee comprised of the following creditors: The Bank of New York Mellon, David Pudelsky and ECO Master Fund Ltd. (c/o ECO Management LP). On July 30, 2009, the Committee selected ECO Master Fund Ltd. (c/o ECO Management LP), represented by Brian Dubin, as its Chairperson. On July 22, 2009, the Committee selected Otterbourg, Steindler, Houston & Rosen, P.C. (“OSH&R”) to serve as its lead co-counsel and Pepper Hamilton LLP as its Delaware co-counsel (“Pepper Hamilton”).

HURON’S RETENTION

5. On July 23, 2009, the Committee selected Huron Consulting Services LLC (“Huron” or the “Firm”) to serve as its financial advisors. On September 11, 2009, this Court entered the Order Pursuant to 11 U.S.C. Sections 327 (a) and 1107 (b), Fed. R. Bankr. P. 2014 and 2016, and Del. Bankr. L.R. 2014-1 and 2016-1 Authorizing Retention and Employment of Huron Consulting Services LLC *Nunc Pro Tunc to July 23, 2009* as financial advisors for the Committee in these chapter 11 cases.

⁴ On July 23, 2009, the Appointment of the Official Creditor Committee of Unsecured Creditors was docketed by the Office of the United States Trustee. *See* Docket No. 79.

FEE PROCEDURES ORDER

6. On August 11, 2009, the Court entered the Interim Compensation Procedures Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

7. In particular, the Interim Compensation Procedures Order provides that a Professional may file and serve a Monthly Fee Application with the Court no earlier than the fifteenth day of each month following the month for which compensation is sought. Provided that no objections to such Monthly Fee Application are filed within the twenty day Objection Deadline, the Professional may file a certificate of no objection with the Court, after which the Debtors are authorized to pay such Professional 80 percent of the fees and 100 percent of the expenses requested in such Monthly Fee Application. If an objection to a portion of the Monthly Fee Application is filed and not resolved, the Debtors are authorized to pay 80 percent of the fees and 100 percent of the expenses that are not subject to the objection.

RELIEF REQUESTED

8. Huron submits this Application (a) for allowance of reasonable compensation for the actual, reasonable and necessary professional services that it has rendered as financial advisors for the Committee in these cases for the period from May 1, 2010 through May 31, 2010, and (b) for reimbursement of actual, reasonable and necessary expenses incurred in representing the Debtors during that same period.

9. Pursuant to the terms included in the Engagement Agreement, the Committee requested that Huron switch its billing from a fixed fee to an hourly fee basis, effective November 16, 2009.⁵ For the period of May 1, 2010 through May 31, 2010, Huron

⁵ On August 20, 2009, Huron filed its Retention Application. See Docket No. 200. The Engagement Agreement is attached as Exhibit B to the Huron Retention Application.

incurred hourly fees in the amount of \$26,157.50. For the same period, Huron incurred actual, reasonable and necessary expenses of \$823.54.

10. Set forth on the foregoing “Compensation by Project Category” is a summary by subject matter categories of the time expended by timekeepers billing time to these cases.

11. During the Application Period, Huron professionals billed their time devoted to matters on behalf of the Committee to distinct service categories. Below is a summary of the activities performed by Huron professionals during the Compensation Period, organized by project category code:

Task Code 4 – Court Hearings / Preparation

During the Compensation Period, Huron spent time preparing for and attending the Confirmation Hearing held on May 21st.

Huron devoted 2.60 hours, which resulted in fees of \$1,495.00, for a blended rate of \$575 with regards to these services during the Compensation Period.

Task Code 6 – Retention and Fee Applications

As the Committee’s financial advisors, Huron is required to adhere to the requirements of the Bankruptcy Code and related rules, and the Office of the United States Trustee (“OUST”) guidelines with respect to the retention of professionals and filing fee applications in bankruptcy cases. Huron spent time during the Compensation Period preparing, reviewing and finalizing Huron’s Ninth Monthly Fee Application. In addition, Huron spent time preparing and delivering required information to the fee examiners. Huron also spent time during the Compensation Period reviewing the draft time and expense detail exhibits for time incurred in May, as well as preparing draft fee application documents, in preparation for Huron’s Tenth Monthly Fee Application. Additional time was spent corresponding with Counsel and preparing a draft of Huron’s final fee application.

Huron devoted 25.10 hours, which resulted in fees of \$10,807.50, for a blended rate of \$431 with regards to these requirements during the Compensation Period.

Task Code 7 – Disclosure Statement / Plan of Reorganization

During the Compensation Period, Huron spent time reviewing the statement of qualifications submitted by potential plan administrators and the summary thereof prepared by Counsel, as contemplated by the Plan of Reorganization. In addition, Huron spent time participating in the plan administrator interview process in connection with the Unsecured Creditors' Committee making a recommendation to the Debtors.

Huron devoted 3.40 hours, which resulted in fees of \$2,065.00, for a blended rate of \$607 with regards to these services during the Compensation Period.

Task Code 8 – Business Plan & Analysis of Operations

During the Compensation Period, Huron spent time reviewing the Debtors' April monthly operating report. Additional time was spent updating the monthly operating report summary spreadsheet and comparing actual results to the Debtors' projections.

Huron devoted 1.60 hours, which resulted in fees of \$765.00, for a blended rate of \$478 with regards to these services during the Compensation Period.

Task Code 9 – Cash Flow Analysis and Reporting

During the Compensation Period, Huron devoted time to reviewing and analyzing the Debtors' weekly cash flow reports. Additional time was spent preparing flash reports to deliver to Counsel and the Committee summarizing the Debtors' weekly cash flow reports and business operations. Huron also spent time analyzing the minimum cash balance requirement, pursuant to the Asset Purchase Agreement, and corresponding with the Debtors' advisors regarding certain questions on the Debtors' weekly cash flow reports.

Huron devoted 12.10 hours, which resulted in fees of \$6,187.50, for a blended rate of \$511 with regards to these services during the Compensation Period.

Task Code 11 – Asset Sale & Disposition Support

During the Compensation Period, Huron spent time following up with potential participants in the Section 363 auction process to provide case status updates. In addition, Huron corresponded with the Debtors' advisors regarding the Section 363 auction solicitation process and potential interested parties.

Huron devoted 1.50 hours, which resulted in fees of \$812.50, for a blended rate of \$542 with regards to these services during the Compensation Period.

Task Code 24 – Other

During the Compensation Period, Huron spent time corresponding with Counsel regarding the Debtors' corporate structure.

Huron devoted 0.10 hours, which resulted in fees of \$57.50, for a blended rate of \$575 with regards to these services during the Compensation Period.

Task Code 26 – Travel Time

During the Compensation Period, Huron incurred time travelling to and from the Confirmation Hearing. Whenever possible, Huron encourages its professionals to use travel time productively by reading documents, continuing analyses, etc. while in transit. However, with the increased use of smaller aircraft to service more cities, it is increasingly difficult to work on confidential material during travel time. In compliance with the Local Rules, Huron has reduced its request for compensation for non-working travel by 50% of the amount incurred.

Huron devoted 6.90 hours, which resulted in fees of \$3,967.50, for a blended rate of \$575 with regards to these services during the Compensation Period.

12. Exhibit A attached hereto contains logs, sorted by case project category, which details the time recorded by Huron's professionals and descriptions of the services provided for the period of May 1, 2010 through May 31, 2010.

13. Exhibit B attached hereto contains a breakdown of disbursements incurred by Huron during the Compensation period for which Huron seeks reimbursement in this application.

14. Exhibit C attached hereto contains the invoice for services rendered for the Compensation Period.

15. Huron has endeavored to represent the Debtors in the most expeditious and economical manner possible. Huron ensured that all tasks were assigned so that work was performed by those professionals at Huron most familiar with the particular matter or task and by the lowest hourly rate professional appropriate for a particular matter.

16. No agreement or understanding exists between Huron and any other person for the sharing of compensation received or to be received for services rendered in or in connection with these cases.

17. The undersigned has reviewed the requirements of Local Rule 2016-2 and certifies to the best of his information, knowledge and belief that this Application complies with that Rule.

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WHEREFORE, Huron respectfully requests that this Court: (a) allow Huron (i) interim compensation in the amount of \$26,157.50 for actual, reasonable and necessary professional services rendered on behalf of the Committee during the period May 1, 2010 through May 31, 2010, and (ii) interim reimbursement in the amount of \$823.54 for actual, reasonable and necessary expenses incurred during the same period; (b) authorize and direct the Debtors to pay to Huron the amount of \$20,926.00 which is equal to the sum of 80% of Huron's allowed interim compensation and 100% of Huron's allowed expense reimbursement in the amount of \$823.54 for a total amount of \$21,749.54; and (c) grant such other and further relief as is just.

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Dated: June 15, 2010
New York, New York

HURON CONSULTING GROUP



Richard D. Caruso
Managing Director
Huron Consulting Group
1120 Avenue of the Americas, 8th Floor
New York, NY 10036-6700

Telephone: (412) 298-8675
Facsimile: (212) 785-1313

*Financial Advisors for the
Official Committee of Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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In re: : Chapter 11
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RG Liquidation, Inc. f/k/a RathGibson, Inc., : Case No. 09-12452 (CSS)
et al.¹ : :
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Debtors. : **Hearing Date: TBD**
: **Objection Deadline: July 6, 2010 at 4:00 p.m.**
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**NOTICE OF TENTH MONTHLY APPLICATION OF HURON CONSULTING GROUP
AS FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR ALLOWANCE OF INTERIM COMPENSATION AND FOR
INTERIM REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES
INCURRED FOR THE PERIOD MAY 1, 2010 THROUGH MAY 31, 2010**

Huron Consulting Group, financial advisors for the Official Committee of Unsecured Creditors (hereinafter referred to as “Applicant”) has filed its **Tenth Monthly Application of Huron Consulting Group as Financial Advisors for the Official Committee of Unsecured Creditors for Allowance of Interim Compensation and for Interim Reimbursement of All Actual and Necessary Expenses Incurred for the Period May 1, 2010 through May 31, 2010** (the “Application”).

All objections and other responses (collectively, “Objections”) to the Application must be: (i) filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **July 6, 2010 at 4:00 p.m. (ET) (the “Objection Deadline”)** and (ii) served so as to be actually received no later than the Objection Deadline by the following entities:

Debtors
RathGibson, Inc.
475 Half Day Road
Suite 210
Lincolnshire, IL 60069
Attn: Jon M. Smith

Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019-6099
Attn: Robin Spigel, Esq.

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) RG Liquidation III, Inc. f/k/a Greenville Tub Company (2689); (ii) RG Liquidation, Inc. f/k/a RathGibson, Inc. (3283); RG Liquidation IV, LLC f/k/a RG Tube Holdings LLC (4080); and (iv) RG Liquidation II, Inc. f/k/a RGCH Holdings Corp. (9683). Prior to the consummation of the sale of substantially all of the Debtors’ assets, the Debtors’ executive headquarters’ address was 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069. The Plan Administrator’s address is c/o Amper Politziner & Mattia LLP, 101 West Avenue, P.O. Box 458, Jenkintown, PA 19046.

Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street
17th Floor
Wilmington, DE 19801
Attn: Mattherw B. Lunn, Esq.

Office of the United States Trustee
844 King Street
Room 2313
Wilmington, DE 19801
Attn: Jane Leamy, Esq.

Otterbourg, Steindler, Houston & Rosen, P.C.
230 Park Avenue,
New York, NY 10169
Attn: William M. Silverman, Esq.
Jenette Barrow-Bosshart, Esq.

Pepper Hamilton LLP
Hercules Plaza, Suite 5100
1313 N. Market Street, P.O. Box 1709
Wilmington, DE 19899-1709
Attn: Henry J. Jaffe, Esq.

A HEARING ON THE APPLICATION WILL BE SCHEDULED at the Court's convenience before the Honorable Christopher S. Sontchi, United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: June 15, 2010
Wilmington, Delaware

PEPPER HAMILTON LLP

/s/ Evelyn J. Meltzer
David B. Stratton (DE No. 960)
Henry J. Jaffe (DE No. 2987)
Evelyn J. Meltzer (DE No. 4581)
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-and-

OTTERBOURG, STEINDLER, HOUSTON
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*Counsel for the Official Committee of Unsecured
Creditors*

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
4	Court Hearings / Preparation	Benjamin Mann	5/14/2010	Emails with Counsel for UCC (Otterbourg) and Huron managing director re: timing of confirmation hearing in the event that there are no section 363 auction participants	0.1	575	57.50
4	Court Hearings / Preparation	Benjamin Mann	5/20/2010	Preparation and review of documents prior to attendance at Confirmation hearing on May 21, 2010	1.3	575	747.50
4	Court Hearings / Preparation	Benjamin Mann	5/21/2010	Attended Confirmation Hearing in Wilmington, DE	1.2	575	690.00
6	Retention and Fee Applications	Nick Zaccagnini	5/5/2010	Corresponded with Huron analyst re: April fee application time detail summary spreadsheet	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/5/2010	Provided the court-filed March fee application and February CNO to Huron team	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/6/2010	Prepared and provided March fee application time detail in Excel format to the fee examiners	0.4	400	160.00
6	Retention and Fee Applications	Nick Zaccagnini	5/7/2010	Created draft of the April monthly fee application memo and provided to Huron director to review	1.1	400	440.00
6	Retention and Fee Applications	Nick Zaccagnini	5/7/2010	Corresponded with Huron director re: April fee application	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/7/2010	Reviewed and revised the April time detail, expense detail and matter codes fee application exhibits and provided to Huron director and Huron managing director to review	1.8	400	720.00
6	Retention and Fee Applications	Nick Zaccagnini	5/7/2010	Reviewed and incorporated edits to the April time detail exhibit provided by Huron managing director	0.2	400	80.00
6	Retention and Fee Applications	Benjamin Mann	5/9/2010	Review of April time detail in preparation of the monthly fee application	0.6	575	345.00
6	Retention and Fee Applications	Richard D. Caruso	5/9/2010	Review preliminary version of April time detail and provide comments to Huron manager.	0.3	675	202.50
6	Retention and Fee Applications	Benjamin Mann	5/10/2010	Preliminary review of monthly fee application prior to delivery to Huron managing director for final approval and subsequent distribution to Pepper Hamilton for filing with the Court on May 15	0.4	575	230.00
6	Retention and Fee Applications	Nick Zaccagnini	5/10/2010	Created complete draft of the April fee application with exhibits, reviewed for quality control and provided to Huron director to review	0.7	400	280.00
6	Retention and Fee Applications	Nick Zaccagnini	5/10/2010	Created drafts of the April fee application cover sheet and invoice exhibit	0.6	400	240.00
6	Retention and Fee Applications	Nick Zaccagnini	5/11/2010	Reviewed and incorporated edits to the April fee application provided by Huron managing director	0.2	400	80.00
6	Retention and Fee Applications	Nick Zaccagnini	5/11/2010	Provided the draft April fee application to Huron managing director to review for quality control	0.2	400	80.00
6	Retention and Fee Applications	Richard D. Caruso	5/11/2010	Review, revise and approve final draft of April fee application.	0.4	675	270.00
6	Retention and Fee Applications	Nick Zaccagnini	5/12/2010	Finalized the April fee application, reviewed for quality control and provided to Pepper Hamilton to file with the Court	0.8	400	320.00

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
6	Retention and Fee Applications	Nick Zaccagnini	5/12/2010	Updated the total case fees and expenses summary spreadsheet through April and provided to Huron managing director and Huron director	0.2	400	80.00
6	Retention and Fee Applications	Nick Zaccagnini	5/17/2010	Corresponded with Huron team re: preparation of May fee application	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/19/2010	Reviewed and revised the May 1 - 15 time detail and provided to Huron director to review	0.5	400	200.00
6	Retention and Fee Applications	Nick Zaccagnini	5/19/2010	Prepared and provided April fee application time detail in Excel format to the fee examiners	0.3	400	120.00
6	Retention and Fee Applications	Nick Zaccagnini	5/19/2010	Created summary spreadsheet for the May time and expense detail and populated with time detail from May 1 - 15	0.2	400	80.00
6	Retention and Fee Applications	Benjamin Mann	5/20/2010	Preliminary review of 1st half of May time entry detail	0.4	575	230.00
6	Retention and Fee Applications	Nick Zaccagnini	5/20/2010	Edited the May 1 - 15 time detail with Huron director's comments and provided to Huron managing director to review	0.2	400	80.00
6	Retention and Fee Applications	Nick Zaccagnini	5/21/2010	Reviewed example final fee application files provided by Otterbourg	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/21/2010	Created draft cover sheet and invoice exhibit for the May fee application	0.2	400	80.00
6	Retention and Fee Applications	Richard D. Caruso	5/22/2010	Review May time entries and provide comments to Huron manager.	0.3	675	202.50
6	Retention and Fee Applications	Nick Zaccagnini	5/24/2010	Created draft May fee application memo and provided to Huron director to review	0.6	400	240.00
6	Retention and Fee Applications	Nick Zaccagnini	5/24/2010	Reviewed and incorporated revisions provided by Huron managing director to the May 1 - 15 time detail	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/24/2010	Inserted additional time detail from May 17 - 22 into the summary spreadsheet	0.2	400	80.00
6	Retention and Fee Applications	Nick Zaccagnini	5/24/2010	Corresponded with Huron director re: May fee application	0.1	400	40.00
6	Retention and Fee Applications	Benjamin Mann	5/25/2010	Email with Huron managing director re: timing of final fee application and handling of final fees	0.1	575	57.50
6	Retention and Fee Applications	Benjamin Mann	5/25/2010	Met with Huron manager re: preliminary May fee application process and final fee application timing	0.2	575	115.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Met with Huron director re: May fee application memo	0.1	400	40.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Reviewed and edited the May 17 - 24 time detail and updated the summary spreadsheet with expense detail	0.4	400	160.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Created draft of the final fee application cover sheet including summary charts of total fees by professional, by matter codes and expenses by category	1.2	400	480.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Created draft of the final fee application affidavit	0.6	400	240.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Created draft of the final fee application memo	2.4	400	960.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Corresponded with Huron director, Huron analyst and J. Ward, Otterbourg re: final fee application	0.5	400	200.00
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Updated summary spreadsheet of total time and fees in the case, including time detail by matter code, and created expense summary worksheet	0.8	400	320.00

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
6	Retention and Fee Applications	Nick Zaccagnini	5/25/2010	Updated the draft May fee application memo to include travel time charge code language, expenses data and additional edits to the task code narratives	0.5	400	200.00
6	Retention and Fee Applications	Nick Zaccagnini	5/26/2010	Inserted additional time detail from May 25 into the summary spreadsheet and updated the May fee application documents	0.3	400	120.00
6	Retention and Fee Applications	Nick Zaccagnini	5/26/2010	Corresponded with Huron director re: May fee application and final fee application documents and review process	0.3	400	120.00
6	Retention and Fee Applications	Nick Zaccagnini	5/26/2010	Created complete package of May fee application with exhibits through 5/25/10, reviewed for quality control and provided to Huron managing director to review	0.6	400	240.00
6	Retention and Fee Applications	Nick Zaccagnini	5/26/2010	Updated the final fee application memo with task code summary narratives for work performed throughout the entire case	2.3	400	920.00
6	Retention and Fee Applications	Nick Zaccagnini	5/26/2010	Reviewed and edited the final fee application documents and provided to Huron director to review	0.7	400	280.00
6	Retention and Fee Applications	Benjamin Mann	5/28/2010	Review and editing of preliminary draft form of final fee application prior to delivery to Huron managing director for Q/C	0.8	575	460.00
6	Retention and Fee Applications	Nick Zaccagnini	5/28/2010	Reviewed and incorporated Huron director's comments and edits to the final fee application, reviewed all documents for quality control and provided to Huron managing director for review	1.3	400	520.00
6	Retention and Fee Applications	Nick Zaccagnini	5/28/2010	Reviewed and responded to Huron managing director's questions on the final fee application documents and provided signature page for final fee application	0.3	400	120.00
6	Retention and Fee Applications	Richard D. Caruso	5/28/2010	Review of final fee application draft and provide comments to Huron Manager	0.2	675	135.00
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/7/2010	Reviewed emails from Otterbourg re: selection of Plan Administrator (as contemplated by the POR) and the interview agenda	0.2	400	80.00
7	Disclosure Statement / Plan of Reorganization	Richard D. Caruso	5/9/2010	Review statement of qualifications submitted by potential plan administrators and summary thereof prepared by Otterbourg as contemplated by the POR	0.4	675	270.00
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/10/2010	Reviewed additional correspondence from Otterbourg re: selection of Plan Administrator (as contemplated by the POR)	0.1	400	40.00
7	Disclosure Statement / Plan of Reorganization	Richard D. Caruso	5/10/2010	Participate in plan administrator interview process in connection with committee making recommendation pursuant to the POR.	1.6	675	1,080.00
7	Disclosure Statement / Plan of Reorganization	Richard D. Caruso	5/10/2010	Review updated information provided by plan administrator candidates as contemplated by the POR.	0.2	675	135.00
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/20/2010	Reviewed status update email from Otterbourg re: confirmation of POR	0.1	400	40.00
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/21/2010	Reviewed additional status update email from Otterbourg re: confirmation of POR	0.1	400	40.00

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
7	Disclosure Statement / Plan of Reorganization	Richard D. Caruso	5/22/2010	Review updated expected sources and uses statement prepared by Jefferies and raise question with Huron director and Huron manager.	0.3	675	202.50
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/24/2010	Corresponded with Huron director re: questions on Sources & Uses and timing of professional fee payments	0.2	400	80.00
7	Disclosure Statement / Plan of Reorganization	Benjamin Mann	5/25/2010	Call with counsel for UCC (Otterbourg) re: verification of Jefferies fee calculation listed on the Sources & Uses schedule	0.1	575	57.50
7	Disclosure Statement / Plan of Reorganization	Nick Zaccagnini	5/26/2010	Reviewed emails from Otterbourg and Huron managing director re: closing date and the estimated cash at exit	0.1	400	40.00
8	Business Plan & Analysis of Operations	Nick Zaccagnini	5/24/2010	Downloaded the April monthly operating report and provided to the Huron team	0.1	400	40.00
8	Business Plan & Analysis of Operations	Nick Zaccagnini	5/24/2010	Reviewed the April monthly operating report	0.2	400	80.00
8	Business Plan & Analysis of Operations	Richard D. Caruso	5/24/2010	Review of April MOR	0.2	675	135.00
8	Business Plan & Analysis of Operations	Benjamin Mann	5/25/2010	Preliminary review of April MOR filing and compared against projections provided by Company management	0.4	575	230.00
8	Business Plan & Analysis of Operations	Nick Zaccagnini	5/27/2010	Updated analysis comparing MOR to forecast with April MOR data and updated month-to-month comparison analysis of MOR results	0.7	400	280.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/2/2010	Final review of weekly flash report prior to distribution to Counsel for UCC (Otterbourg) for subsequent distribution to the Creditors Committee	0.2	575	115.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/2/2010	Provided the 4/29/10 flash report to Otterbourg to distribute to the Committee	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/2/2010	Revised the 4/29/10 flash report with additional edits provided by Huron managing director	0.2	400	80.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/3/2010	Reviewed the Company's response to March MOR question and provided to Huron managing director	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/5/2010	Review and approve final draft of weekly report to committee	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/6/2010	Reviewed the Week 42 cash report provided by the Company	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/6/2010	Created the 5/6/10 flash report to provide to the Committee and provided to Huron director to review	0.4	400	160.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/7/2010	Review of weekly cash flow data as received from Company management	0.5	575	287.50
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/7/2010	Review of revised form of weekly flash report document prior to distribution to Huron managing directors for Q/C prior to final distribution.	0.3	575	172.50
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/7/2010	Reviewed draft from of weekly flash report and provided edits and comments to Huron manager for updating.	0.4	575	230.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/7/2010	Corresponded with Huron director re: revisions to the 5/6/10 flash report	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/9/2010	Review weekly cash flow variance report and revised 13-week cash flow forecast.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/9/2010	Review and approve weekly report to committee reviewing cash performance and updated cash flow forecasts.	0.2	675	135.00

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/10/2010	Prepared the final 5/6/10 flash report package with attachments and provided to Otterbourg to distribute to the Committee	0.2	400	80.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/10/2010	Followed-up with Huron managing director re: 5/6/10 flash report	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/13/2010	Review of weekly cash report as received from Debtor	0.6	575	345.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/13/2010	Email to Huron manager detailing follow-up items on weekly cash report as received from Debtor on May 12, 2010	0.1	575	57.50
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/13/2010	Corresponded with Huron director re: Week 43 cash report and questions for Mesirow and the Company	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/13/2010	Reviewed the Week 43 cash report provided by the Company	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/13/2010	Created the 5/13/10 flash report to provide to the Committee and provided to Huron director to review	0.4	400	160.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/13/2010	Corresponded with Mesirow and the Company re: Week 43 cash report questions	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/13/2010	Review weekly cash flow variance report and revised 13-week cash flow forecast.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/14/2010	Review of draft form of weekly flash report prior to submittal to Huron managing directors for final Q/C	0.6	575	345.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/14/2010	Prepared the draft 5/13/10 flash report package with attachments and provided to Huron managing directors to review	0.2	400	80.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/17/2010	Provided the final 5/13/10 flash report to Otterbourg to distribute to the Committee	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/17/2010	Review and approve weekly report to committee.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Sanford Edlein	5/17/2010	Review and approve weekly report to the Committee.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/19/2010	Review of draft form of weekly flash report prior to delivery to Huron managing directors for internal Q/C	0.6	575	345.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/19/2010	Review of weekly cash-flow data as provided by Debtor	0.5	575	287.50
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/19/2010	Prepared the draft 5/20/10 flash report package with attachments and provided to Huron managing directors to review	0.2	400	80.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/19/2010	Created the 5/20/10 flash report to provide to the Committee and provided to Huron director to review	0.4	400	160.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/19/2010	Reviewed the Week 44 cash report provided by the Company	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/19/2010	Review company's revised cash flow forecast and performance vs. historic budget analysis.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/19/2010	Review and approve weekly report to committee.	0.1	675	67.50
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/20/2010	Provided the final 5/20/10 flash report to Otterbourg to distribute to the Committee	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Sanford Edlein	5/21/2010	Review and approve weekly report to the Committee.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/26/2010	Created a draft of the 5/27/10 flash report to provide to the Committee	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/26/2010	Reviewed the Week 45 cash report provided by the Company	0.3	400	120.00

RATHGIBSON EXHIBIT A-TIME DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
9	Cash Flow Analysis and Reporting	Richard D. Caruso	5/26/2010	Review week 45 cash flow variance report and updated cash flow forecasts.	0.2	675	135.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/27/2010	Updated the 5/27/10 flash report to provide to the Committee with narrative and charts on the April MOR and provided to Huron director to review	0.5	400	200.00
9	Cash Flow Analysis and Reporting	Benjamin Mann	5/28/2010	Review and editing of weekly cash-flow flash report prepared at direction of Counsel for the Committee and provide feedback to Huron manager	0.6	575	345.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/28/2010	Updated the 5/28/10 flash report with edits provided by Huron director, created draft package and provided to Huron managing directors to review	0.3	400	120.00
9	Cash Flow Analysis and Reporting	Nick Zaccagnini	5/28/2010	Provided the final 5/28/10 flash report to Otterbourg to distribute to the Committee	0.1	400	40.00
9	Cash Flow Analysis and Reporting	Sanford Edlein	5/28/2010	Review and approve weekly report to the Committee.	0.2	675	135.00
11	Asset Sale & Disposition Support	Benjamin Mann	5/7/2010	Follow-up with potential auction participants previously contacted by Huron	0.6	575	345.00
11	Asset Sale & Disposition Support	Nick Zaccagnini	5/7/2010	Reviewed status update emails and summary document of parties that executed a NDA and are potentially interested in participating in the section 363 auction provided by Jefferies	0.2	400	80.00
11	Asset Sale & Disposition Support	Richard D. Caruso	5/8/2010	Review sales process update information provided by Jefferies.	0.1	675	67.50
11	Asset Sale & Disposition Support	Nick Zaccagnini	5/10/2010	Reviewed email from Jefferies re: update on potential parties participating in the section 363 auction	0.1	400	40.00
11	Asset Sale & Disposition Support	Benjamin Mann	5/13/2010	Email to Counsel for UCC (Otterbourg) re: update from Jefferies on bidding process and deadline of 5/12/2010	0.1	575	57.50
11	Asset Sale & Disposition Support	Benjamin Mann	5/13/2010	Call with Debtors F/A (Jefferies) re: whether any potential bidders had placed a bid prior to deadline of May 12, 2010	0.2	575	115.00
11	Asset Sale & Disposition Support	Nick Zaccagnini	5/13/2010	Reviewed correspondence from Huron director re: confirmation that no competing bids were received by the bid deadline	0.1	400	40.00
11	Asset Sale & Disposition Support	Richard D. Caruso	5/13/2010	Review update on bid/sales process from Jefferies.	0.1	675	67.50
24	Other	Benjamin Mann	5/13/2010	Responded to email from Counsel for UCC (Otterbourg) re: potential cash call from partners on previous corporate structure.	0.1	575	57.50
26	Travel Time (Travel time charged at 1/2 time)	Benjamin Mann	5/21/2010	1/2 travel time from ORD to PHL to Wilmington, DE re: Confirmation Hearing	2.7	575	1,552.50
26	Travel Time (Travel time charged at 1/2 time)	Benjamin Mann	5/21/2010	1/2 travel time Wilmington, DE to PHL to ORD re: Confirmation Hearing (including flight delays)	4.2	575	2,415.00

53.30

26,157.50

RATHGIBSON EXHIBIT B-EXPENSE DETAILS PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

Date	Professional	Cost Type	Description	Amount
5/21/2010	Benjamin Mann	Airfare	Roundtrip airfare to/from PHL / ORD: 05/21/2010 to 05/21/2010 to attend the Confirmation Hearing	656.80
5/21/2010	Benjamin Mann	Airfare	US Air/United: ORD/PHL/ORD 05/21/2010 to 05/21/2010 travel fees to attend the Confirmation Hearing.	60.00
5/21/2010	Benjamin Mann	Meals	Breakfast while travelling to attend the Confirmation Hearing	15.72
5/21/2010	Benjamin Mann	Meals	Lunch while travelling to attend the Confirmation Hearing	20.30
5/21/2010	Benjamin Mann	Parking & Tolls	Parking to attend the Confirmation Hearing	4.00
5/21/2010	Benjamin Mann	Rental Car	Rental car for the day to attend the Confirmation Hearing	66.72
TOTAL EXPENSES				\$ 823.54



June 15, 2010

RathGibson, Inc., et.al.
C/O Jon M. Smith
Director and Chief Financial Officer
475 Half Day Road, Suite 210
Lincolnshire, Illinois 60069

Dear Mr. Smith:

Enclosed is Huron Consulting Group's statement for May 1, 2010 through May 31, 2010.

Pursuant to the Bankruptcy Court's order concerning interim compensation of professionals, if no objections are made to this monthly statement by July 6, 2010, (20th day following service of the Monthly Statement) the debtors are authorized to pay 80% of the fees (\$20,926.00) and 100% of expenses (\$823.54) for a total amount due of \$21,749.54.

If you have any questions on the enclosed billing or any aspect of the engagement, please do not hesitate to contact Richard Caruso, the engagement Managing Director.

Very truly yours,

A handwritten signature in cursive script that reads "Clarissa O. Tuttle".

Clarissa Tuttle
Billing Coordinator



FEES SUMMARY

Professional	Title	Hours	Rate	Total
Richard D. Caruso	Managing Director	5.6 hrs	\$ 675 / hr	3,780.00
Sanford Edlein	Managing Director	0.6 hrs	\$ 675 / hr	405.00
Benjamin Mann	Director	17.9 hrs	\$ 575 / hr	10,292.50
Nick Zaccagnini	Manager	29.2 hrs	\$ 400 / hr	11,680.00
Total Professional Charges		53.3		26,157.50

Total May Fees **\$26,157.50**

Blended Hourly Rate: \$ 490.76



Invoice Date: 06/14/10

RathGibson, Inc., et.al.
C/O Jon M. Smith
Director and Chief Financial Officer
475 Half Day Road, Suite 210
Lincolnshire, Illinois 60069

DUE UPON RECEIPT
INVOICE #: 171532
JOB NUMBER: 04434-001
HURON TAX ID#: 01-0666114

STRICTLY CONFIDENTIAL

For Professional Services Rendered May 1, 2010 Through May 31, 2010:

Total Fees.....	\$	26,157.50
Total Expenses.....	\$	823.54
Total Amount Due:	\$	<u>26,981.04</u>

Per Interim Compensation Order amount due after 20 day objection period is:

Fees 80%	\$	20,926.00
Expenses 100%	\$	<u>823.54</u>
Amount Due for this period	\$	21,749.54
Holdback of 20% until final court approval	\$	5,231.50

To ensure proper credit please refer to invoice number 171532

FEDERAL TAX ID # 01-0666114

REMITTANCE COPY

Payment by check:
Huron Consulting Services LLC
4795 Paysphere Circle
Chicago, IL 60674

Payment by wire transfer:
Bank of America
Chicago, Illinois
Routing No. 0260-0959-3
Account Title: Huron Consulting Services, LLC
Account Number: 5800297276

Payment by ACH/EFT:
Bank of America
Chicago, Illinois
Routing No. 071000039
Account Title: Huron Consulting Services, LLC
Account Number: 5800297276

Comments: (Include Invoice Number to ensure proper credit)

CERTIFICATE OF SERVICE

I, Evelyn J. Meltzer, hereby certify that on the 15th day of June, 2010, I caused the foregoing **Tenth Monthly Application of Huron Consulting Group as Financial Advisors for the Official Committee of Unsecured Creditors for Allowance of Interim Compensation and for Interim Reimbursement of All Actual and Necessary Expenses Incurred for the Period May 1, 2010 through May 31, 2010** to be served upon the following individuals by first-class mail, postage prepaid.

Debtors
RathGibson, Inc.
475 Half Day Road
Suite 210
Lincolnshire, IL 60069
Attn: Jon M. Smith

Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019-6099
Attn: Robin Spigel, Esq.

Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street
17th Floor
Wilmington, DE 19801
Attn: Matthew B. Lunn, Esq.

Office of the United States Trustee
844 King Street
Room 2313
Wilmington, DE 19801
Attn: Jane Leamy, Esq.

Otterbourg, Steindler, Houston & Rosen, P.C.
230 Park Avenue,
New York, NY 10169
Attn: William M. Silverman, Esq.
Jenette Barrow-Bosshart, Esq.

/s/ Evelyn J. Meltzer
Evelyn J. Meltzer (DE No. 4581)