

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

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In re : **Chapter 11**
: :
RathGibson, Inc., et al.,¹ : **Case No. 09-12452 (CSS)**
: **Jointly Administered**
Debtors. :
: **Re: Docket No. 781**
: :
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**ORDER PURSUANT TO SECTIONS 327(a), 328(a) AND 330 OF
THE BANKRUPTCY CODE AUTHORIZING THE SUPPLEMENTAL RETENTION
AND EMPLOYMENT OF GRANT THORNTON LLP TO PROVIDE
ADDITIONAL TAX COMPLIANCE SERVICES TO THE DEBTORS**

Upon consideration of the supplemental application (the “Supplemental Application”),² the above-captioned debtors and debtors in possession in these chapter 11 cases (the “Debtors”), for an order, pursuant to sections 327(a), 328(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the Debtors to employ and retain Grant Thornton LLP (“Grant Thornton”) to provide additional tax compliance services, *nunc pro tunc* to April 26, 2010; and upon the Curliss Declaration, annexed to the Supplemental 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 Grant Thornton’s retention under section 327(a) and 328(a) of the Bankruptcy Code having previously been approved by this Court through the Retention 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 person” as such term is defined under section 101(14), as modified by section

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 Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

1107(b), of the Bankruptcy Code; and the Court finding that the continued employment of Grant Thornton as the Debtors' tax services provider 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 Supplemental Application is GRANTED.
2. Pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, the Debtors are hereby authorized to retain Grant Thornton to provide the additional tax compliance services to the Debtors as set forth in the Engagement Letter nunc pro tunc as of April 26, 2010.
3. Grant Thornton shall be compensated for its provision of the tax compliance in accordance with the standards and procedures set forth in sections 330 of the Bankruptcy Code, such Bankruptcy Rules as may be applicable from time to time, the Local Rules, the Guidelines, the Fee Examiner Order and any other applicable order of this Court.
4. 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 Supplemental 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.

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

6. Nothing contained herein shall supersede the provisions in the Retention Order.

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

Dated: 6/24, 2010
Wilmington, Delaware



THE HONORABLE CHRISTOPHER S. SONTCHI
UNITED STATES BANKRUPTCY JUDGE