

**IN THE UNITED STATES BANKRUPTCY COURT
UNITED STATES 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. : **Related Docket No. 843**
: :
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**CERTIFICATE OF NO OBJECTION REGARDING MOTION FOR ORDER
APPROVING STIPULATION BETWEEN THE DEBTORS AND THE STATE OF NEW
JERSEY FIXING AND ALLOWING ADMINISTRATIVE EXPENSE CLAIM**

The undersigned hereby certifies that he has received no formal or informal objection or response to the **Motion for Order Approving Stipulation Between the Debtors and the State of New Jersey Fixing and Allowing Administrative Expense Claim (Docket No. 843)** (the “Motion”) filed by the undersigned on June 24, 2010. The undersigned further certifies that he has reviewed the docket in these cases and that no objection or response to the Motion appears thereon. The notice to the Motion set an objection deadline of July 16, 2010 at 4:00 p.m. (Eastern) (the “Objection Deadline”) for receipt of Objections to the Motion.

Accordingly, it is respectfully requested that the Court enter the proposed Order filed with the Motion, a copy of which is attached hereto as Exhibit A.

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.

Dated: July 20, 2010
Wilmington, Delaware

PEPPER HAMILTON LLP

/s/ John H. Schanne, II

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-and-

OTTERBOURG, STEINDLER, HOUSTON &
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Counsel to the *Plan Administrator*

EXHIBIT A

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

In re RG Liquidation, Inc., <u>et al.</u> f/k/a RathGibson, Inc., <u>et al.</u> , ¹ Debtors.	Chapter 11 Case No. 09-12452 (CSS) Jointly Administered Related Docket No.:
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**ORDER APPROVING STIPULATION
BETWEEN THE DEBTORS AND THE STATE OF NEW JERSEY
FIXING AND ALLOWING ADMINISTRATIVE EXPENSE CLAIM**

Upon the motion (the “Motion”) of Edward A. Phillips, the Plan Administrator (the “Plan Administrator”) of the post-confirmation debtors in the above-captioned cases (collectively, the “Debtors”) for entry of an order, pursuant section 105(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), approving the stipulation (the “Stipulation”) by and among the Debtors and the State of New Jersey, Division of Taxation (“New Jersey” and together with the Debtors, the “Parties”), annexed to the Motion as **Exhibit A**; 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 Stipulation has been negotiated, proposed and has been or will be entered into by the parties without collusion, in good faith and from arm’s length bargaining positions; and it appearing that the relief requested by this Motion is in the best interests of these estates,

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 Tube Company (2689); (ii) RG Liquidation, Inc. f/k/a RathGibson, Inc. (3283); (iii) 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.

their creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby;

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is granted.
2. Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.
3. Pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9019, the Stipulation is approved.
4. Subject to the Debtors' payment of the Settlement Amount, Administrative Claim No. 275 is deemed withdrawn with prejudice.
5. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: _____, 2010
Wilmington, DE

THE HONORABLE CHRISTOPHER S. SONTCHI
UNITED STATES BANKRUPTCY JUDGE

CERTIFICATE OF SERVICE

I, John H. Schanne, II, hereby certify that on the 20th day of July 2010, I caused the foregoing **Certificate of No Objection Regarding Motion for Order Approving Stipulation Between the Debtors and the State of New Jersey Fixing and Allowing Administrative Expense Claim** to be served upon the parties on the following parties by first-class mail, postage prepaid.

Debtors
RathGibson, Inc.
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Attn: Jon M. Smith

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State of New Jersey
Division of Taxation
Compliance Activity
P.O. Box 245
Trenton, NJ 08695

/s/ John H. Schanne, II
John H. Schanne, II (DE No. 5260)