

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

In re

RG Liquidation, Inc., et al.  
f/k/a RathGibson, Inc., et al.,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12452 (CSS)

Jointly Administered

Related Docket No.: 843, 857

**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,

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<sup>1</sup> 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: 7/21, 2010  
Wilmington, DE

  
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THE HONORABLE CHRISTOPHER S. SONTCHI  
UNITED STATES BANKRUPTCY JUDGE