

**GLOBAL NOTES TO SCHEDULES OF ASSETS AND LIABILITIES  
AND STATEMENTS OF FINANCIAL AFFAIRS OF  
RATHGIBSON, INC., ET AL.**

RathGibson, Inc. and its affiliated debtors and debtors in possession, (each a “Debtor,” and collectively, the “Debtors”)<sup>1</sup> submit their Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements”) pursuant to 11 U.S.C. § 521 and Federal Rule of Bankruptcy Procedure 1007. The Schedules and Statements prepared by the Debtors are unaudited and were prepared with data as near as possible to July 13, 2009 (the “Petition Date”). While the Debtors’ management has exercised reasonable best efforts to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, inadvertent errors or omissions may exist. Accordingly, the Debtors reserve the right to amend the Schedules and Statements from time to time as may be necessary or appropriate and expect that they will do so as information becomes available. These global notes (the “Global Notes”) are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to, and reviewed in connection with, any review of the Schedules and Statements.

The Debtors reserve the right to dispute, or to assert offset or defenses to, any claim reflected on the Schedules and/or Statements as to amount, liability or classification. The Debtors also reserve all rights with respect to the values, amounts and characterizations of the assets and liabilities listed in their Schedules and Statements.

Any failure to designate a claim listed on the Debtors’ Schedules as “disputed,” “contingent” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent” or “unliquidated.” The Debtors reserve the right to dispute, or to assert setoff rights, counterclaims or defenses to, any claim reflected on their Schedules as to amount, liability or classification, or to otherwise subsequently designate any claim as “disputed,” “contingent” or “unliquidated.” Additionally, the dollar amounts of claims listed may be exclusive of contingent and additional unliquidated amounts. Further, the claims of individual creditors for, among other things, goods, services or taxes are listed as the amounts entered on the Debtors’ books and records and may not reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all of their rights with respect to any such credits and allowances.

As it would be expensive and unduly burdensome to obtain current market valuations of the Debtors’ property interests, unless otherwise noted, the carrying value on the Debtors’ books (net book value), rather than the current market values, of the Debtors’ interests in property and of the Debtors’ liabilities, is reflected on the Debtors’ Schedules and Statements.

In reviewing and signing the Schedules and Statements, the Debtors’ Chief Financial Officer (the “CFO”) has necessarily relied upon the efforts, statements and representations of other personnel and professionals of the Debtors. The CFO has not (and could

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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.

not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors and their addresses.

**Basis of Presentation:** The Schedules and Statements reflect the separate assets and liabilities of each individual Debtor, however, due to the consolidated nature of the Debtors' business operations by division, parties are encouraged to review each of the Schedules and Statements for the Debtors as liabilities or assets of a particular Debtor may be booked at another Debtor. The Schedules and Statements do not purport to represent financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles. Unless otherwise noted, each asset is shown on the basis of the book value of the asset in the Debtors' accounting books and records, rather than the current market values of such interest in property.

**Causes of Action:** The Debtors, despite their efforts, may not have listed all of their causes of action against third parties as assets in the Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action they may have, whether or not listed as assets in the Schedules and Statements, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

**Dates:** Unless otherwise indicated, all asset and liability information is listed as of July 13, 2009.

**Employee Claims Paid Pursuant to Court Order:** Certain of the Schedules and Statements may list creditors and set forth the Debtors' estimate of the claims of creditors as of the Petition Date. The Bankruptcy Court entered a first day order (the "Employee Wage Order") granting the Debtors authority to pay prepetition and postpetition employee wages, salaries and certain other benefits and obligations. Pursuant to the Employee Wage Order, the Debtors believe that certain employee claims for wages and accrued vacation have either been satisfied, or are in the process of being satisfied. Accordingly, certain employee claims for wages, accrued vacation and certain other benefits have not been included in the Schedules and Statements.

**Estimates:** To close the books and records of the Debtors as of the Petition Date, management was required to make estimates and assumptions that affect the reported amounts of assets and liabilities.

**Leases:** The Debtors have not included in the Schedules and Statements future obligations under any leases.

**Litigation:** Certain litigation reflected as claims against a particular Debtor may relate to any of the other Debtors. The Debtors have made reasonable efforts to accurately record these actions in the Schedules and Statements of the Debtor that is the party to the action.

**Property and Equipment:** Except as otherwise indicated in these Global Notes, owned property and equipment is stated at net book value. Costs of major improvements that enhance the usefulness of the asset are capitalized and depreciated over the estimated useful life of the asset or the modifications, whichever is less. Depreciation and amortization expense for principal asset classifications are calculated on a straight-line basis to an estimated residual value.

**Trade Accounts Receivable and Accounts Payable:** Trade Accounts Receivable are presented gross, but without consideration for any liabilities related to mutual counterparty accounts payable, open or terminated contract liabilities, liquidated damages, setoff rights, or collateral held by the Debtors, unless otherwise stated. Likewise, Accounts Payable are shown without consideration for accounts receivable, open or terminated contracts, liquidated damages, setoff rights, or collateral that has been posted on behalf of the counterparty.

**Valuation:** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, book values as of the Petition Date are reflected on the Schedules and Statements. For this reason, amounts ultimately realized will vary from book value, and such variance may be material. In addition, the amounts shown for total liabilities exclude items identified as “unknown” or “undetermined” and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

## SCHEDULES OF ASSETS AND LIABILITIES

### **Schedule B:**

**Item 16.** The Debtors have reported their accounts receivable with amounts that may be uncollectible. The Debtors, however, are unable to determine with complete certainty what will actually be collected, and therefore, amounts ultimately realized will vary from the amounts reflected in the Schedules and Statements, and such variance may be material.

**Schedule D:** Creditors Holding Secured Claims. Except as otherwise agreed pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court, the Debtors reserve the right to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor’s claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor’s claim. In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

Except as specifically stated herein, real property lessors, utility companies, and other parties which may hold security deposits have not been listed on Schedule D. Certain of the Debtors’ agreements listed on Schedule G may be in the nature of conditional sales agreements or secured

financing agreements. No attempt has been made to identify such agreements for purposes of Schedule D.

Holders of secured claims by virtue of holding setoff rights against the Debtors or leasing equipment to the Debtors are not included on Schedule D. Lessors, utility companies and other parties which may hold security deposits have also not been listed on Schedule D.

**Schedule E: Creditors Holding Unsecured Priority Claims.** All claims listed on the Debtors' Schedule E are claims owing to various taxing authorities to which the Debtors may potentially be liable. However, certain of such claims may be subject to on-going audits, and therefore, the Debtors have listed all such claims as contingent, pending final resolution of ongoing audits or other outstanding issues. The Debtors reserve their right to dispute or challenge the amounts entitled to priority.

As stated above, the Bankruptcy Court has approved payment by the Debtors of certain employee-related and tax-related claims, and as a result, such claims have not been included in the Debtors' Schedules and Statements.

To the extent that the Debtors' have identified employee-related claims on Schedule E, the Debtors, in their business judgment, have deemed it appropriate and necessary to maintain the confidentiality of the employee names and addresses for such claims. Accordingly, the claims are identified by numbers. The Debtors will make the confidential information available, if requested, to the Committee (upon execution of a Non-Disclosure Agreement) and the Office of the United States Trustee.

The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under 11 U.S.C. § 507. The Debtors reserve the right to take the position that any claim listed on Schedule E is not entitled to priority.

**Schedule F: Creditors Holding Unsecured Non-Priority Claims.** Schedule F does not include certain deferred charges, deferred liabilities, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date.

The claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. While commercially reasonable efforts have been made, determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors have not listed a date for every claim listed on Schedule F. Schedule F contains information regarding potential, pending, and closed litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. However, to the extent litigation involving a particular Debtor has been identified, such information is contained in the Schedule for that Debtor.

In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule F of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule F are intended only to be a summary. Nothing in

the Global Notes or the Schedules and Statements shall be deemed to be a modification or interpretation of the terms of such agreements. The claims of individual creditors for, among other things, goods, services or taxes are listed at the amounts listed on the Debtors' books and records and may not reflect credits or allowances due from such creditor. The Debtors reserve all of their rights respecting such credits or allowances. The dollar amounts listed may be exclusive of contingent and unliquidated amounts. The Debtors expressly incorporate by reference into Schedule F all parties to pending and potential pending litigation listed in the Debtors' Statements as contingent, unliquidated, and disputed claims to the extent not already listed on Schedule F. All parties to executory contracts and unexpired leases, including those listed on Schedule G, are holders of contingent and unliquidated unsecured claims arising from (i) obligations under those executory contracts and unexpired leases and/or (ii) rejection damages in the event that such executory contract or unexpired lease is rejected. Not all such claims are duplicated on Schedule F.

The Debtors expressly incorporate by reference into Schedules F all parties to pending and potential litigation listed in 4(a) of the Debtors' Statements as contingent, unliquidated and disputed claims, to the extent not already listed on Schedule F.

**Schedule G:** Executory Contracts. The businesses of the Debtors are large and complex. While commercially reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases, inadvertent errors, omissions, or over-inclusions may have occurred. The Debtors reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary.

The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, and supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments, and agreements which may not be listed herein. Certain of the contracts and leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights that are embedded in the Debtors' agreements. Such rights, powers, duties, and obligations are not set forth on Schedule G. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have been scheduled to the best of the Debtors' knowledge. Schedule G may not include certain stand alone purchase orders for goods or equipment or nondisclosure agreements. Additionally, the Debtors may be parties to various other agreements concerning real property, such as easements, rights of way, subordination, non-disturbance, attornment agreements, supplemental agreements, amendments/letter agreements, title documents, consents, site plans, maps, and other miscellaneous agreements. Such documents are not set forth in Schedule G. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings.

The presence of a contract, lease or agreement on Schedule G does not constitute an admission that such contract, lease or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization

or the structure of any transaction, or any document or instrument (including, without limitation, any intercompany agreement) related to a creditor's claim.

Omission of a contract, lease or agreement from this Schedule does not constitute an admission that such omitted contract, lease or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts, leases or agreements are not impaired by their omission. This Schedule may be amended at any time to add any omitted contract, lease or agreement.

Certain of the Debtors' affiliates may have entered into contracts with third parties for the benefit of another Debtor. For the purposes of Schedule G, contracts have been listed only where that Debtor is an actual party to the contract. The omission of any contract from Schedule G to which a Debtor is an intended beneficiary shall not constitute a waiver of any rights the Debtor may have in that contract, including the right to enforce such contract or the right to recover damages in the event that there is a breach of such contract.

**Schedule H: Co-Debtors.** In the ordinary course of their businesses, the Debtors are involved in pending or threatened litigation and claims arising out of the conduct of their businesses. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are listed elsewhere in the Schedules and Statements, they have not been set forth individually on Schedule H. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Thus, the Debtors reserve their right to amend the Schedules to the extent additional guarantees are identified.

#### STATEMENTS OF FINANCIAL AFFAIRS

**Statement of Financial Affairs Question 3b:** The Debtors have scheduled known payments to creditors aggregating more than \$5,475 that were made during the ninety (90) days prior to the Petition Date other than ordinary course wages or expense reimbursements to employees.

The Debtors use a consolidated cash management system and, as a result, in certain instances, the obligations of a particular Debtor are paid by and through another Debtor within an operating division, notwithstanding the fact that certain of those obligations may be obligations of one or more of the Debtors. Accordingly, parties should review the responses to Question 3b for each of the Debtors.

To the extent an address is not listed on the attached schedule responsive to Question 3b, parties should refer to Schedule F for creditors' addresses.

**Statement of Financial Affairs Question 4:** The Debtors have made every effort to include on Exhibit 4 a complete list of all suits and proceedings to which the Debtors were a party within the one (1) year immediately preceding the Petition Date. To the extent the Debtors become aware they have omitted any suits or proceedings, they will amend their Statements.

**Statement of Financial Affairs Question 9:** Payments related to debt counseling or bankruptcy appear only in the response to Statement of Financial Affairs Question 9 of RathGibson Inc.

**Statement of Financial Affairs Question 13:** In the ordinary course of the Debtors' business, the Debtors and their vendors set-off mutual obligations in the ordinary course of business and pursuant to trade terms agreed upon by the parties which include, but are not limited to, vendor rebate deductions and credit memos. The Debtors have not included any set-off made by their creditors which was made in the ordinary course of business and pursuant to the trade terms between the Debtors and such creditor.

**Statement of Financial Affairs Question 14:** In the ordinary course of their business, the Debtors lease equipment from certain third-party lessors for use in the daily operation of their business and otherwise hold property owned by third-parties pursuant to contracts with such parties. Any such leases or contracts are set forth in Schedule G. The property subject to any of such leases or contracts is not reflected in either Schedule A or Schedule B as either owned property or assets of the Debtors. Neither is the property subject to any such leases or contracts reflected in the Debtors' Statements as property or assets of third-parties within the control of the Debtors. Nothing in the Schedules or Statements is or shall be construed as an admission or determination as to the legal status of any lease (including, but not limited to, whether any lease is a true lease or a financing arrangement) or contract (including, but not limited to, whether the contract is, in fact, an executory contract), and the Debtors reserve all rights with respect to any of such issues.

**Disclaimer:** The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy, completeness, or currentness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors or omissions, whether negligent or otherwise, in procuring compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein. While every effort has been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys and financial advisors expressly do not undertake any obligation to update, modify, revise or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised or re-categorized. In no event shall the Debtors and their agents, attorneys and financial advisors be liable to any third party for any direct, indirect, incidental, consequential or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business or lost profits), whether foreseeable or not and however caused, even if the Debtors and their agents, attorneys and financial advisors are advised of the possibility of such damages.

\* \* \* END OF GLOBAL NOTES \* \* \*

## UNITED STATES BANKRUPTCY COURT

DISTRICT OF Delaware

In re Greenville Tube Company,  
Debtor

Case No. 09-12453 (CSS)  
(if known)

### STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. Do not include the name or address of a minor child in this statement. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1-18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19-25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name and case number (if known), and the number of the question.

#### DEFINITIONS

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within the six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

#### 1. Income from employment or operation of business

None  State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

See Question 1. Attachment.

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**2. Income other than from employment or operation of business**

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

See Question 2. Attachment.

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**3. Payments to creditors***Complete a. or b., as appropriate, and c.*

None

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF CREDITORDATES OF  
PAYMENTSAMOUNT  
PAIDAMOUNT  
STILL OWING

None

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$5,475. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF CREDITORDATES OF  
PAYMENTS/  
TRANSFERSAMOUNT  
PAID OR  
VALUE OF  
TRANSFERSAMOUNT  
STILL  
OWING

See Question 3. b. Attachment.

None

c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR  
AND RELATIONSHIP TO DEBTORDATES OF  
PAYMENTAMOUNT  
PAIDAMOUNT  
STILL OWING

See Question 3. c. Attachment.

**4. Suits and administrative proceedings, executions, garnishments and attachments**

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
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See Question 4. a. Attachment.

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None

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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**5. Repossessions, foreclosures and returns**

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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**6. Assignments and receiverships**

None

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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None

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE AND NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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#### 7. Gifts

None

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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See Question 7. Attachment.

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#### 8. Losses

None

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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#### 9. Payments related to debt counseling or bankruptcy

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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[See Question 9 Attachment](#)

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**10. Other transfers**

None

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFeree, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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None

b. List all property transferred by debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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**11. Closed financial accounts**

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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See Question 11. Attachment.

**12. Safe deposit boxes**

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAME AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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**13. Setoffs**

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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**14. Property held for another person**

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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See Question 14. Attachment.

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**15. Prior address of debtor**

None

If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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See Question 15. Attachment.

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**16. Spouses and Former Spouses**

None

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

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**17. Environmental Information**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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See Question 17.a. Attachment.

None

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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See Question 17.c. Attachment.

**18. Nature, location and name of business**

None

a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **thesix years** immediately preceding the commencement of this case.

*If the debtor is a partnership*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL SECURITY OR OTHER INDIVIDUAL TAXPAYER I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
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None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, records and financial statements**

None

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES OF SERVICES RENDERED
See Question 19. a. Attachment.	

None

b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
See Question 19. b. Attachment.		

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
See Question 19. c. Attachment.	

None

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

DATE ISSUED

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## 20. Inventories

None

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF  
INVENTORY

INVENTORY  
SUPERVISOR

DOLLAR AMOUNT OF INVENTORY  
(Specify cost, market or other basis)

See Question 20. a. Attachment.

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None

b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF  
INVENTORY

NAME AND ADDRESSES  
OF CUSTODIAN OF  
INVENTORY RECORDS

See Question 20. b. Attachment.

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## 21. Current Partners, Officers, Directors and Shareholders

None

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME & ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

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None

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME & ADDRESS

TITLE

NATURE AND PERCENTAGE  
OF STOCK OWNERSHIP

See Question 21. b. Attachment.

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## 22. Former partners, officers, directors and shareholders

None

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME

ADDRESS

DATE OF WITHDRAWAL

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None

b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME & ADDRESS	TITLE	DATE OF TERMINATION
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See Question 22. b. Attachment.

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**23. Withdrawals from a partnership or distributions by a corporation**

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other prerequisite during **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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**24. Tax Consolidation Group**

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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See Question 24. Attachment.

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**25. Pension Funds**

None

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
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\* \* \* \* \*

[If completed by an individual or individual and spouse]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date \_\_\_\_\_

Signature \_\_\_\_\_  
of Debtor


Date \_\_\_\_\_

Signature \_\_\_\_\_  
of Joint Debtor  
(if any)

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 7/24/09

Signature 

Jon M Smith

Print Name and Title

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

29 continuation sheets attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

**DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer \_\_\_\_\_

Social Security No. (Required by 11 U.S.C. § 110.) \_\_\_\_\_

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs this document.

\_\_\_\_\_

Address \_\_\_\_\_

X \_\_\_\_\_  
Signature of Bankruptcy Petition Preparer

\_\_\_\_\_ Date

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 18 U.S.C. § 156.

Statement of Financial Affairs

Question 1 Attachment

**INCOME FROM EMPLOYMENT OR OPERATION OF BUSINESS**

1. The gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced and the gross amounts received during the two years immediately preceding this calendar year.

AMOUNT	SOURCE
\$ 11,393,177	Sales - Year-to-date for Fiscal year 2010
\$ 53,168,981	Sales - Fiscal year 2009
\$ 50,637,197	Sales - Fiscal year 2008

Statement of Financial Affairs

Question 2 Attachment

INCOME OTHER THAN FROM EMPLOYMENT OR OPERATION OF BUSINESS

2. The amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case.

AMOUNT	SOURCE
\$ -	Interest - Year-to-date for Fiscal year 2010
\$ 36,329	Interest - Fiscal year 2009
\$ -	Interest - Fiscal year 2008

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
ABF Freight System, Inc P. O. Box 1462 Russellville, AR 72811-1462			
	4/13/2009	\$2,363	
	6/24/2009	\$1,608	
	6/10/2009	\$790	
	5/15/2009	\$3,949	
	5/8/2009	\$442	
	7/8/2009	\$3,338	
<b>ABF Freight System, Inc</b>	<b>TOTAL</b>	\$12,491	\$2,401
ADP, Inc. P. O. Box 9001006 Louisville, KY 40290-1006			
	7/8/2009	\$2,351	
	6/10/2009	\$913	
	5/8/2009	\$495	
	4/24/2009	\$404	
	4/23/2009	\$923	
	4/23/2009	\$66	
	4/14/2009	\$502	
	4/13/2009	\$404	
	5/15/2009	\$905	
<b>ADP, Inc.</b>	<b>TOTAL</b>	\$6,963	\$412
Allegheny Ludlum Corp. P. O. Box 360076 Pittsburgh, PA 15251-6076			
	4/17/2009	\$51,479	
<b>Allegheny Ludlum Corp.</b>	<b>TOTAL</b>	\$51,479	\$0
Alro Steel Corporation P. O. Box 641005 Detroit, MI 48264-1005			
	4/23/2009	\$170	
	6/25/2009	\$2,264	

**Statement of Financial Affairs****Question 3. b. Attachment****PAYMENTS MADE TO CREDITORS**

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
	5/8/2009	\$3,165	
	6/10/2009	\$276	
<b>Alro Steel Corporation</b>	<b>TOTAL</b>	<b>\$5,875</b>	<b>\$0</b>
American Express P. O. Box 0001 LOS ANGELES, CA 90096-0001			
	6/26/2009	\$3,030	
	5/27/2009	\$29,935	
	4/23/2009	\$36,986	
<b>American Express</b>	<b>TOTAL</b>	<b>\$69,951</b>	<b>\$0</b>
Arkansas Western Gas Co. P. O. Box 22152 Tulsa, OK 74121-2152			
	6/26/2009	\$2,995	
	5/27/2009	\$2,993	
	4/13/2009	\$3,237	
<b>Arkansas Western Gas Co.</b>	<b>TOTAL</b>	<b>\$9,226</b>	<b>\$3,120</b>
BSI Management Systems America, Inc. Dept CH 19307 Palatine, IL 60055-9307			
	7/8/2009	\$10,144	
	6/24/2009	\$1,350	
<b>BSI Management Systems America, Inc.</b>	<b>TOTAL</b>	<b>\$11,494</b>	<b>\$0</b>
Chart Industries, Inc. One Infinity Corporate Centre Drive, Suite 300 Garfield Heights, OH 44125-4370			
	7/8/2009	\$9,183	
	6/5/2009	\$9,183	
	5/4/2009	\$9,183	
<b>Chart Industries, Inc.</b>	<b>TOTAL</b>	<b>\$27,550</b>	<b>\$0</b>

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
Clarksville Light and Water Co. P. O. Box 1807 Clarksville, AR 72830-1807	4/13/2009	\$33,227	
	6/11/2009	\$38,958	
	5/13/2009	\$35,680	
<b>Clarksville Light and Water Co.</b>	<b>TOTAL</b>	<b>\$107,865</b>	<b>\$48,030</b>
Conway Industrial Supply, Inc. P. O. Box 807 Conway, AR 72033	6/24/2009	\$2,047	
	5/15/2009	\$5,190	
	5/8/2009	\$34	
<b>Conway Industrial Supply, Inc.</b>	<b>TOTAL</b>	<b>\$7,272</b>	<b>\$0</b>
Corrosion Materials 2262 Groom Rd. Baker, LA 70714	6/26/2009	\$14,460	
<b>Corrosion Materials</b>	<b>TOTAL</b>	<b>\$14,460</b>	<b>\$0</b>
Eagle Metal Sales, Inc. PO Box 156 S100W35750 Eagle, WI 53119	4/13/2009	\$14,338	
	6/26/2009	\$5,934	
	6/25/2009	\$8,065	
	6/11/2009	\$551	
	5/15/2009	\$11,392	
	4/23/2009	\$6,574	
<b>Eagle Metal Sales, Inc.</b>	<b>TOTAL</b>	<b>\$46,854</b>	<b>\$1,602</b>
F.E. Dunkel Co. Suite 201 9990 Manchester St. Louis, MO 63122			

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
	4/13/2009	\$16,225	
	5/15/2009	\$12,071	
	6/26/2009	\$184	
<b>F.E. Dunkel Co.</b>	<b>TOTAL</b>	<b>\$28,479</b>	<b>\$0</b>
GE Capital Corporation 299 Park Avenue New York, NY 10171			
	6/29/2009	\$80,370	
	7/3/2009	\$60,850	
	7/2/2009	\$86,089	
	7/1/2009	\$34,553	
	6/30/2009	\$119,436	
	6/26/2009	\$281,095	
	7/14/2009	\$76,424	
	7/13/2009	\$25,540	
	6/19/2009	\$31,286	
	6/22/2009	\$61,484	
	6/23/2009	\$60,007	
	6/24/2009	\$157,701	
	7/7/2009	\$158,311	
	6/25/2009	\$30,505	
	7/6/2009	\$62,053	
	7/10/2009	\$25,115	
	7/9/2009	\$28,697	
	7/8/2009	\$108,417	
<b>GE Capital Corporation</b>	<b>TOTAL</b>	<b>\$1,487,932</b>	<b>\$0</b>
GE Government Finance Inc PO Box 640387 Pittsburgh, PA 15264-0387			
	5/27/2009	\$28,637	
	6/26/2009	\$28,637	
	4/27/2009	\$28,637	
<b>GE Government Finance Inc</b>	<b>TOTAL</b>	<b>\$85,910</b>	<b>\$0</b>

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
Glen Carbide Inc. P.O. Box 498 Carnegie, PA 15106-0498	5/15/2009	\$1,888	
	7/8/2009	\$910	
	6/26/2009	\$1,677	
	4/23/2009	\$2,998	
	<b>TOTAL</b>	<b>\$7,474</b>	<b>\$0</b>
Glen Carbide Inc. Huntington Alloys Corp. PO Box 951754 Dallas, TX 75395	5/1/2009	\$669,325	
	7/8/2009	\$1,709	
	4/17/2009	\$185,925	
	<b>TOTAL</b>	<b>\$856,959</b>	<b>\$421,143</b>
Huntington Alloys Corp. Industrial Fabrication & Repair 2415 Sycamore Drive Knoxville, TN 37921	6/10/2009	\$13,600	
	<b>TOTAL</b>	<b>\$13,600</b>	<b>\$0</b>
Magnetic Analysis Corp. P. O. Box 30771 Newark, NJ 07188-0771	7/8/2009	\$131	
	6/25/2009	\$129	
	5/8/2009	\$26,700	
	6/26/2009	\$17,451	
	<b>TOTAL</b>	<b>\$44,412</b>	<b>\$0</b>
Magnetic Analysis Corp. Mark Jeffe 1745 Lewis Rd. S. Wales, NY 14139	5/15/2009	\$4,973	

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
	4/13/2009	\$760	
	6/25/2009	\$213	
	6/26/2009	\$307	
<b>Mark Jeffe</b>	<b>TOTAL</b>	<b>\$6,253</b>	<b>\$1,020</b>
Mercer Transportation Co. P. O. Box 644011 Pittsburgh, PA 15264-4011			
	4/23/2009	\$940	
	6/26/2009	\$540	
	4/13/2009	\$3,079	
	5/8/2009	\$1,816	
	6/10/2009	\$4,653	
<b>Mercer Transportation Co.</b>	<b>TOTAL</b>	<b>\$11,028</b>	<b>\$2,959</b>
Metropolitan Life Insurance Company Department CH 10579 Palatine, IL 60055			
	5/11/2009	\$5,783	
	6/10/2009	\$5,732	
<b>Metropolitan Life Insurance Company</b>	<b>TOTAL</b>	<b>\$11,515</b>	<b>\$0</b>
MSC Industrial Supply Co., Inc Dept. CH 0075 Palatine, IL 60055-0075			
	7/9/2009	\$653	
	5/15/2009	\$2,528	
	6/10/2009	\$322	
	7/8/2009	\$2,959	
	5/8/2009	\$269	
	4/23/2009	\$68	
	4/13/2009	\$100	
<b>MSC Industrial Supply Co., Inc</b>	<b>TOTAL</b>	<b>\$6,899</b>	<b>\$2,788</b>
Praxair, Inc. P. O. Box 840193 Dallas, TX 75284-0193			

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
	4/13/2009	\$8,773	
	4/23/2009	\$7,860	
	7/8/2009	\$5,886	
	6/25/2009	\$25,202	
	6/10/2009	\$16,554	
	5/15/2009	\$10,166	
	5/8/2009	\$5,522	
<b>Praxair, Inc.</b>	<b>TOTAL</b>	<b>\$79,964</b>	<b>\$42</b>
RE-CYCLE AND RE-USE IND., INC. 206 SENTRY DE PO BOX 504 Mansfield, TX 76063			
	6/10/2009	\$4,928	
	5/8/2009	\$4,928	
<b>RE-CYCLE AND RE-USE IND., INC.</b>	<b>TOTAL</b>	<b>\$9,856</b>	<b>\$0</b>
Richards Apex, Inc. P. O. Box 7780-1095 Philadelphia, PA 19182			
	6/10/2009	\$8,614	
	4/23/2009	\$8,614	
<b>Richards Apex, Inc.</b>	<b>TOTAL</b>	<b>\$17,227</b>	<b>\$0</b>
SAIA Motor Frt. Line, Inc. P. O. Box 730532 Dallas, TX 75373-0532			
	4/13/2009	\$764	
	7/8/2009	\$2,321	
	6/25/2009	\$3,433	
	6/10/2009	\$1,591	
	4/23/2009	\$2,043	
	5/15/2009	\$1,522	
	5/8/2009	\$682	
<b>SAIA Motor Frt. Line, Inc.</b>	<b>TOTAL</b>	<b>\$12,357</b>	<b>\$904</b>

## Statement of Financial Affairs

## Question 3. b. Attachment

## PAYMENTS MADE TO CREDITORS

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

NAME & ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
Samsung America, Inc., Steel Division Attn: D. H. Park 105 Challenger Road, 6th Floor Ridgefield Park, NJ 7660	7/8/2009	\$462,183	
<b>Samsung America, Inc., Steel Division</b>	<b>TOTAL</b>	<b>\$462,183</b>	<b>\$0</b>
Seminole Energy Services, LLC. Department 1886 Tulsa, OK 74182	6/18/2009	\$20,332	
	6/2/2009	\$43,531	
	4/23/2009	\$26,819	
<b>Seminole Energy Services, LLC.</b>	<b>TOTAL</b>	<b>\$90,681</b>	<b>\$20,532</b>
Sumitomo Corp. of America 91021 Collections Center Dr. Chicago, IL 60693	5/27/2009	\$40,858	
	4/23/2009	\$79,882	
<b>Sumitomo Corp. of America</b>	<b>TOTAL</b>	<b>\$120,739</b>	<b>\$131,297</b>
The Rose Corporation P. O. Box 15208 Reading, PA 19612-5208	6/26/2009	\$9,150	
<b>The Rose Corporation</b>	<b>TOTAL</b>	<b>\$9,150</b>	<b>\$0</b>
Toyota Tsusho America Inc P.O. Box 7777 Philadelphia, PA 19175-2108	6/8/2009	\$140,429	
<b>Toyota Tsusho America Inc</b>	<b>TOTAL</b>	<b>\$140,429</b>	<b>\$0</b>
UniFirst Holdings, L.P. 2615 Industrial Park Road Van Buren, AR 72956			

**Statement of Financial Affairs****Question 3. b. Attachment****PAYMENTS MADE TO CREDITORS**

3. b. Payment or other transfer of all property that constitutes or is affected by such transfer, aggregating more than \$5,475 to any creditor, made within 90 days immediately preceding the commencement of this case.

<b>NAME &amp; ADDRESS OF CREDITOR</b>	<b>DATE OF PAYMENTS/TRANSFERS</b>	<b>AMOUNT PAID OR VALUE OF TRANSFERS</b>	<b>AMOUNT STILL OWING</b>
	4/23/2009	\$386	
	5/8/2009	\$771	
	5/15/2009	\$391	
	6/10/2009	\$771	
	6/25/2009	\$1,542	
	7/8/2009	\$841	
	4/13/2009	\$1,608	
<b>UniFirst Holdings, L.P.</b>	<b>TOTAL</b>	<b>\$6,311</b>	<b>\$1,432</b>

Statement of Financial Affairs

Question 3. c. Attachment

PAYMENTS TO CREDITORS WHO ARE INSIDERS

3. c. Payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders.

NAME & ADDRESS OF CREDITOR	RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
Clint Blunier 501 S. Montgomery Street Clarksville, AR 72830	General Manager	LTM	\$ 149,538	none

\*For other amounts paid to insiders see Question 23 Attachment.

## Statement of Financial Affairs

## Question 4. a. Attachment

## SUITS AND ADMINISTRATIVE PROCEEDINGS

4. a. All suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this case.

CAPTION OF SUIT	CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Salem Tube, Inc. v. Greenville Tube Company and RathGibson, Inc.	GD-2009-315	Contribution/reimbursement of environmental remediation costs	Court of Common Pleas of Mercer County, Pennsylvania	Writ of summons filed; no further proceedings commenced pending service of complaint
Rocole v. Greenville Tube Company	EEOC 846-2009-05860	Employment discrimination based on sex	U.S. Equal Employment Opportunity Commission	Dismissed on June 10, 2009
Ceballos v. Greenville Tube Company	EEOC 493-2009-00154	Employment discrimination based on race	U.S. Equal Employment Opportunity Commission	Dismissed on June 10, 2009
Marshall v. Greenville Tube Company	EEOC 493-2009-00398	Employment discrimination based on sex	U.S. Equal Employment Opportunity Commission	Dismissed on May 1, 2009

Statement of Financial Affairs

Question 7 Attachment

GIFTS

7. Gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 per family member and charitable contributions aggregating less than \$100 per recipient.

NAME & ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION & VALUE OF GIFT										
			Cash Donations										
American Cancer Society Arkansas Association of Deaf, Clarksville, AR Hurricanes 94 Ozark National Guard Vietnam VetOfAmerica, Clarksville, AR	None None None None None	05/31/09 01/31/09 09/30/08 04/30/09 01/31/09	<table border="0"> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">250</td> </tr> <tr> <td></td> <td style="text-align: right;">325</td> </tr> <tr> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td></td> <td style="text-align: right;">475</td> </tr> </table>	\$	250		325		100		100		475
\$	250												
	325												
	100												
	100												
	475												

**Statement of Financial Affairs**

**Question 9 Attachment**

**PAYMENTS RELATED TO DEBT COUNSELING OR BANKRUPTCY**

9. Payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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Payments related to debt counseling or bankruptcy were made by RathGibson Inc. on behalf of the jointly administered entities. Please refer to the Q9 Attachment for RathGibson Inc. Case No. 09-12452 (CSS).

**Statement of Financial Affairs**  
**Question 11 Attachment**  
**CLOSED FINANCIAL ACCOUNTS**

11. List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case.

<u>NAME &amp; ADDRESS OF INSTITUTION</u>	<u>TYPE OF ACCOUNT</u>	<u>LAST FOUR DIGITS OF ACCOUNT NUMBER</u>	<u>AMOUNT OF FINAL BALANCE TRANSFERRED OR SOLD</u>	<u>AMOUNT AND DATE OF SALE OR CLOSING</u>
M&I Bank 11455 Viking Dr Eden Prairie, MN 55344	Escrow Account Holding Fund	6405	\$0.00	Jul-08

## Statement of Financial Affairs

## Question 14 Attachment

## PROPERTY HELD FOR ANOTHER PERSON

14. Property owned by another person that the debtor holds or controls.

NAME & ADDRESS OF OWNER	DESCRIPTION & VALUE OF PROPERTY	LOCATION OF PROPERTY
Arrow Screw Products 941 W. McCoy Lane Santa Maria, CA 93455	Work in process \$ 4,887	Clarksville AR
Gracida Magnetics 4618 Warehouse Lane Laredo, TX 78041	Work in process \$ 6,121	Clarksville AR
Prochem Pipeline 6 Forge Street Welshpool WA 6106 Australia	Work in process \$ 4,043	Clarksville AR
Shanghai Metals and Minerals MinMetals Building 757 Guangfu Rd Shanghai, China	Work in process \$ 24,089	Clarksville AR
Tai Wei Electric Heaters No. 67, Alley 35, Lane 193 Chong Cheng N. Rd. Shan Chung City, Taiwan	Work in process \$ 11,228	Clarksville AR
Trinidad Valve and Fitting 105 Pointe-A-Pierre Road San Fernando Trinidad West Indies	Work in process \$ 3,146	Clarksville AR

**Statement of Financial Affairs**

**Question 15 Attachment**

**PRIOR ADDRESS OF DEBTOR**

15. Premises which the debtor occupied during the three years immediately preceding the commencement of this case and vacated prior to the commencement of this case.

ADDRESS	NAME USED	DATES OF OCCUPANCY	
		FROM	TO
Sales Office 316 Hadley Road Greenville, PA 16125	Greenville Tube Company	8/16/2006	3/8/2007

**Statement of Financial Affairs**

**Question 17. a. Attachment**

**Environmental Information**

17. a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

<u>SITE NAME AND ADDRESS</u>	<u>NAME AND ADDRESS OF GOVERNMENTAL UNIT</u>	<u>DATE OF NOTICE</u>	<u>ENVIRONMENTAL LAW</u>
Greenville Tube Company 501 South Montgomery Street Clarksville, Arkansas 72830	Arkansas Department of Environmental Quality 5301 Northshore Drive North Little Rock, AR 73118-5317	9/7/2007 8/7/2008	unknown unknown
Greenville Tube Company 501 South Montgomery Street Clarksville, Arkansas 72830	Publicly Owned Treatment Works PO Box 1807 Clarksville, AR 72380	5/15/2009	unknown
Greenville Tube Company 316 Hadley Road Greenville, PA 16125	PA Dept of Environmental Protection 230 Chestnut Street Meadville, PA 16335-3481	6/19/2009	unknown

**Statement of Financial Affairs**

**Question 17. c. Attachment**

**Environmental Information**

17. c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

<u>NAME AND ADDRESS OF GOVERNMENTAL UNIT</u>	<u>DOCKET NUMBER</u>	<u>STATUS OR DISPOSITION</u>
None	GD-2009-315	Writ of summons filed; no further proceedings commenced pending service of complaint

**Statement of Financial Affairs**

**Question 19. a. Attachment**

**KEEPERS OF THE BOOKS OF ACCOUNT AND RECORDS**

19. a. Bookkeepers and accountants who within the two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME	ADDRESS	DATES OF SERVICES RENDERED
Jon Smith, CFO and Secretary	475 Half Day Road, Suite 210 Lincolnshire, IL 60069	February 2009 - present
Barry Nuss, Former CFO	259 Sumac Rd. Highland Park, IL 60035	April 2006 - January 2009

**Statement of Financial Affairs**

**Question 19. b. Attachment**

**AUDITORS AND PREPARERS OF FINANCIAL STATEMENTS**

19. b. Firms or individuals who within the two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

<u>NAME</u>	<u>ADDRESS</u>	<u>DATES OF SERVICES RENDERED</u>
KPMG LLP	777 East Wisconsin Ave., Suite 1500 Milwaukee, WI 53202	May 2008 - present
Deloitte & Touche LLP	55 E Wells St., Ste 1400 Milwaukee, WI 53202	2006 - May 2008

**Statement of Financial Affairs**

**Question 19. c. Attachment**

**LOCATION OF BOOKS OF ACCOUNT AND RECORDS**

19. c. Firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor.

NAME	ADDRESS
Jon Smith, CFO and Secretary	475 Half Day Road, Suite 210 Lincolnshire, IL 60069

Statement of Financial Affairs

Question 20. a. Attachment

INVENTORY

20. a. Dates of the last two inventories taken of property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

<u>DATE OF INVENTORY</u>	<u>INVENTORY SUPERVISOR</u>	<u>DOLLAR AMOUNT OF INVENTORY</u>	<u>INVENTORY METHOD</u>
1/31/2009	Clint Blunier	\$ 14,051,449	FIFO / Lower of Cost or Market
10/31/2008	Clint Blunier, Joy Hanson	\$ 18,147,494	FIFO / Lower of Cost or Market

Statement of Financial Affairs

Question 20. b. Attachment

INVENTORY

20. b. Name and address of the person having possession of the records of each of the inventories reported in a.

<u>DATE OF INVENTORY</u>	<u>NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS</u>
1/31/2009	Joy Hanson (Controller) 501 South Montgomery Street Clarksville, Arkansas 72830 USA
10/31/2008	Joy Hanson (Controller) 501 South Montgomery Street Clarksville, Arkansas 72830 USA

## Statement of Financial Affairs

## Question 21. b. Attachment

## CURRENT OFFICERS, DIRECTORS AND SHAREHOLDERS

21. b. Current officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE OF STOCK OWNERSHIP	PERCENTAGE OF STOCK OWNERSHIP
Clint Blunier 10 Galaxy Lane London, AR 72847	General Manager	None	0.00%
RathGibson, Inc. 475 Half Day Road, Suite 210 Lincolnshire, IL 60069	Shareholder	Equity	100.00%
Michael Schwartz 475 Half Day Road, Suite 210 Lincolnshire, IL 60069	President & Director	None	0.00%
Jon Smith 475 Half Day Road, Suite 210 Lincolnshire, IL 60069	CFO, Secretary & Director	None	0.00%

Statement of Financial Affairs

Question 22. b. Attachment

**FORMER OFFICERS, DIRECTORS AND SHAREHOLDERS**

22. b. Officers and directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>DATE OF TERMINATION</u>
Harley Kaplan 1310 Fiore Dr. Lake Forest, IL 60045	CEO & Director	8/6/2008
Barry Nuss 259 Sumac Rd. Highland Park, IL 60035	CFO & Director	1/31/2009

## Statement of Financial Affairs

## Question 23 Attachment

## WITHDRAWALS FROM A PARTNERSHIP OR DISTRIBUTIONS BY A CORPORATION

23. Withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other prerequisite during one year immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT	RELATIONSHIP TO DEBTOR	DATE OF WITHDRAWAL	PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
RathGibson Inc. 475 Half Day Rd, Suite 210 Lincolnshire, IL 60069	Parent Company	7/16/2008	Sweep	\$ 2,300,000
		8/6/2008	Sweep	\$ 500,000
		8/6/2008	Sweep	\$ 500,000
		8/29/2008	Sweep	\$ 500,000
		9/8/2008	Sweep	\$ 1,000,000
		9/15/2008	Sweep	\$ 600,000
		9/30/2008	Sweep	\$ 700,000
		10/16/2008	Sweep	\$ 350,000
		10/23/2008	Sweep	\$ 500,000
		10/29/2008	Sweep	\$ 500,000
		11/14/2008	Sweep	\$ 1,000,000
		11/20/2008	Sweep	\$ 600,000
		11/21/2008	Sweep	\$ 300,000
		11/28/2008	Sweep	\$ 2,000,000
		11/28/2008	Sweep	\$ 100,000
		12/15/2008	Sweep	\$ 1,800,000
		12/29/2008	Sweep	\$ 400,000
		1/30/2009	Sweep	\$ 1,800,000
		2/13/2009	Sweep	\$ 700,000
		2/27/2009	Sweep	\$ 1,100,000
		3/4/2009	Sweep	\$ 800,000
		3/16/2009	Sweep	\$ 1,100,000
		3/26/2009	Sweep	\$ 100,000
		4/9/2009	Sweep	\$ 400,000
		4/16/2009	Sweep	\$ 300,000
		4/28/2009	Sweep	\$ 30,000
		4/29/2009	Sweep	\$ 450,000
		4/30/2009	Sweep	\$ 150,000
		5/21/2009	Sweep	\$ 900,000
		5/29/2009	Sweep	\$ 275,000
		6/3/2009	Sweep	\$ 300,000
		6/12/2009	Sweep	\$ 200,000
		6/26/2009	Sweep	\$ 995,000

**Statement of Financial Affairs**

**Question 24 Attachment**

**Tax Consolidation Group**

24. If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-year period** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
RG Tube Holdings LLC	26-0324080