

**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”)¹ 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

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.

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 RG Tube Holdings LLC,
Debtor

Case No. 09-12454 (CSS)

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 0		
B - Personal Property	Yes	5	\$ 721,235		
C - Property Claimed As Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		\$ 0	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		\$ 0	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	1		\$ 0	
G - Executory Contracts and Unexpired Leases	Yes	3			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			\$
J - Current Expenditures of Individual Debtor(s)	No	0			\$
TOTAL		15	\$ 721,235	\$ Unknown	

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both or the marital community own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community". If the debtor holds no interest in real property, write "None" under Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G-Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				

Total \$ 0

(Report also on Summary of Schedules)

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest. 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		See Exhibit B-13		Unknown
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X			
16. Accounts Receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

2

continuation sheets attached

Total

\$ 721,235

(include amounts from any continuation sheets attached. Report total also on Summary of Schedules)

SCHEDULE B - PERSONAL PROPERTY
EXHIBIT B-2
Checking, Savings, or Other Financial Accounts

<u>Description and Location of Property</u>			<u>Value of Debtor's Interest in Property</u>
<u>Institution</u>	<u>Account #</u>	<u>Type of Account</u>	
Wells Fargo Bank, N.A. 100 East Wisconsin Ave. Milwaukee, WI 53202	4121705578	Checking	\$ 721,235
Total			<u>\$ 721,235</u>

SCHEDULE B - PERSONAL PROPERTY

EXHIBIT B-13

Stock and Interests in Incorporated and Unincorporated Businesses

<u>Description and Location of Property</u>			<u>Value of Debtor's Interest in Property</u>
<u>Business</u>	<u>Type of Interest</u>	<u>Ownership %</u>	
RGCH Holdings Corp. 475 Half Day Road, Suite 210 Lincolnshire, IL 60069	Equity	100.00%	Unknown

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions Above)	CODEBTOR	HUSBAND, WIFE, JC OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO.								
			Value \$					
ACCOUNT NO.								
			Value \$					
ACCOUNT NO.								
			Value \$					
ACCOUNT NO.								
			Value \$					
ACCOUNT NO.								
			Value \$					

0 continuation sheets attached

(Total of this page)

\$ 0 \$ 0

(Report also on Summary of Schedules) (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and the last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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).

If any entity other than a spouse in a joint case may be jointly liable on a claim place an "X" in the column labeled "codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claims is contingent, place an "X" in the column labeled "Contingent." If the claims is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total on the Statistical Summary of Certain Liabilities and Related Data.

- Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the Appropriate box(es) below if claims in that category are listed on the attached sheets)

Domestic Support Obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to a maximum of \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

Certain farmers and fishermen

Claims of certain farmers and fishermen, up to a maximum of \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals

Claims of individuals up to a maximum of \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

In re RG Tube Holdings LLC,
Debtor

Case No. 09-12454 (CSS)
(If known)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Taxes and Other Certain Debts Owed to Governmental Units

Taxes, customs, duties, and penalties owing to federal, state, and local government units as set forth in 11 U.S.C. § 507(a)(8).

Commitments to Maintain the Capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

Claim for Death or Personal Injury While Debtor Was Intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

SCHEDULE E- CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

Taxes and Other Certain Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT		DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
			UNLIQUIDATED					
ACCOUNT NO. Bankruptcy Section Illinois Department of Revenue P.O. Box 64338 Chicago, IL 60664-0338		Income Taxes	X			\$0.00	Unknown	Unknown
ACCOUNT NO. Department of the Treasury Internal Revenue Service Bankruptcy Unit Fresno, CA 93888-0002		Income Taxes	X			\$0.00	Unknown	Unknown
ACCOUNT NO. Special Procedures Unit Wisconsin Department of Revenue P.O. Box 8901 Madison, WI 73708-8901		Income Taxes	X			\$0.00	Unknown	Unknown
ACCOUNT NO. Franchise Tax Board Bankruptcy Unit P.O. Box 2952 Sacramento, CA 95812		Income Taxes	X			\$0.00	Unknown	Unknown
ACCOUNT NO.								
ACCOUNT NO.								
Subtotals (Totals of this page)						\$ 0.00	\$ Unknown	\$ Unknown
Total						\$ 0.00		

0 continuation sheets attached

(Use only on last page of the completed Schedule E.
Report total also on Summary of Schedules)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO.							
ACCOUNT NO.							
ACCOUNT NO.							
ACCOUNT NO.							

<u>0</u> continuation sheets attached	Subtotal (Total of this page)	\$	-
	Total	\$	-

(Use only on last page of the completed Schedule F)
(Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data)

In re **RG Tube Holdings LLC**Case No. **09-12454 (CSS)**

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
ANDREW YEGHNAZAR 3935 SKYCREST DRIVE PASADENA, CA 91107	Employment Agreement
ANDREW YEGHNAZAR 3935 SKYCREST DRIVE PASADENA, CA 91107	Compensation Agreement
ANTHONY MASSINI 949 BRUCE AVENUE CLEARWATER BEACH, FL 33767	Compensation Agreement
ANTHONY MASSINI 949 BRUCE AVENUE CLEARWATER BEACH, FL 33767	Employment Agreement
BARRY J. HEBERT 1721 WINCHESTER PLACE HARVEY, LA 70058	Compensation Agreement
BARRY JACKIMER 19 OWL COURT THREE BRIDGES, NJ 08867	Compensation Agreement
BARRY NUSS 259 SUMAC ROAD HIGHLAND PARK, IL 60035	Severance Agreement
BARRY NUSS 259 SUMAC ROAD HIGHLAND PARK, IL 60035	Compensation Agreement
DAVID O'DONNELL 6409 KENNEDY ROAD N MILTON, WI 53563	Compensation Agreement
DAVID O'DONNELL 6409 KENNEDY ROAD N MILTON, WI 53563	Employment Agreement
DAVID PUDELSKY 469 SO. HORIZON WAY NESHANIC STATION, NJ 08853	Compensation Agreement
DAVID PUDELSKY 469 SO. HORIZON WAY NESHANIC STATION, NJ 08853	Severance Agreement

In re **RG Tube Holdings LLC**

Case No. **09-12454 (CSS)**

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

(Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
GREG JONES 9621 SANDHILL ROAD MIDDLETON, WI 53562	Compensation Agreement
HARLEY B. KAPLAN 1310 FIORE DRIVE LAKE FOREST, IL 60045	Compensation Agreement
HARLEY B. KAPLAN 1310 FIORE DRIVE LAKE FOREST, IL 60045	Severance Agreement
JAMES J. BAUMANN 4416 N JUNIPER DRIVE JANESVILLE, WI 53545	Employment Agreement
JAMES J. BAUMANN 4416 N JUNIPER DRIVE JANESVILLE, WI 53545	Compensation Agreement
JEFFREY J. NELB 88 EMERALD VALLEY LANE BASKING RIDGE, NJ 07920	Employment Agreement
JEFFREY J. NELB 88 EMERALD VALLEY LANE BASKING RIDGE, NJ 07920	Compensation Agreement
JOHN FARR 1 COURT OF CONNECTICUT LINCOLNSHIRE, IL 60069	Employment Agreement
JOHN FORTIN 6738 E. WELLSLEY COURT GURNEE, IL 60031	Compensation Agreement
JOHN MCMANUS 13610 KINGSRIDE LANE HOUSTON, TX 77079	Compensation Agreement
JOHN SINKS 456 NORTH NEW STREET BETHLEHEM, PA 18018	Compensation Agreement
JON SMITH 1781 SOUTH SHORE DRIVE ROCHESTER HILLS, MI 48307	Compensation Agreement
KIRK THORNE 428 CENTER STREET HURON, OH 44839	Employment Agreement

Sheet 1 of 2 continuation sheets attached to the Schedule of Executory Contracts and Unexpired Leases

In re **RG Tube Holdings LLC**

Case No. **09-12454 (CSS)**

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

(Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
MATTHEW A. BERNSTEIN 222 S. SPRING AVENUE LA GRANGE, IL 60525	Compensation Agreement
MICHAEL G. SCHWARTZ 914 NORTHWOODS DRIVE DEERFIELD, IL 60015	Compensation Agreement
MICHAEL G. SCHWARTZ 914 NORTHWOODS DRIVE DEERFIELD, IL 60015	Compensation Agreement
PAUL SEDIVY 15312 TRILLIUM COURT SOUTH BELOIT, WI 61080	Compensation Agreement
PAUL SEDIVY 15312 TRILLIUM COURT SOUTH BELOIT, WI 61080	Employment Agreement
RICHARD E. LORE SR. 3418 SHERBROOK LANE HARVEY, LA 70072	Compensation Agreement
TIMOTHY L. THOMSEN 4853 CHRISTINE COURT LONG GROVE, IL 60047	Compensation Agreement
TIMOTHY L. THOMSEN 4853 CHRISTINE COURT LONG GROVE, IL 60047	Employment Agreement
WILLIAM S. ANACKER 118 WINESAP DRIVE JANESVILLE, WI 53545	Employment Agreement

In re RG Tube Holdings LLC,
Debtor

Case No. 09-12454 (CSS)
(If known)

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. 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-year period 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, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR

In re RG Tube Holdings LLC
Debtor

Case No.

09-12454 (CSS)
(if known)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of _____
(Total Shown On Summary Page Plus 1)
sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: _____ Signature: _____
Debtor

Date: _____ Signature: _____
(Joint Debtor, if any)
(If joint case, both spouses must sign)

CERTIFICATION 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 Number
(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. 11 U.S.C. § 110; 18 U.S.C. § 156.

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer [(the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership) of the _____ Corporation _____ [corporation or partnership] named as debtor in

this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 16
(Total Shown On Summary Page Plus 1)
sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: 7/24/09 Signature: [Signature]
Jon M. Smith, CFO
(Print or type name of individual signing on behalf of debtor)

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

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