



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

VIA FACSIMILE AND U.S. MAIL

March 13, 2009

Jon M. Smith
Chief Financial Officer
RathGibson, Inc.
475 Half Day Road, Suite 210
Lincolnshire, Illinois 60069

**RE: RathGibson, Inc.
Form 10-K for Fiscal Year Ended January 31, 2008
Forms 10-Q for Fiscal Quarters Ended April 30, 2008, July 31, 2008
and October 31, 2008
File No. 333-134875**

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief