

N/A
(Former name, former address and former fiscal year, if changed since last report)

ITEM 5.03. AMENDMENTS TO ARTICLES OF INCORPORATION OR BYLAWS; CHANGE IN FISCAL YEAR

On January 8, 2007, Greenville Tube Company (“Greenville”), a wholly-owned subsidiary of RathGibson, Inc. (“RathGibson”), changed its fiscal year end from December 31 to January 31. This change conforms Greenville's fiscal year end to that of RathGibson. Greenville will not file a report for a transition period as a result of the change in its fiscal year since its financial statements are consolidated with those of RathGibson.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RATHGIBSON, INC.

/s/ Barry C. Nuss

Barry C. Nuss
Chief Financial Officer

Date: January 10, 2007