

## **EXHIBIT 16.1**

May 7, 2008

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of RathGibson, Inc.'s Form 8-K dated May 7, 2008, and we have the following comments:

1. We agree with the statements made in the first, second and third paragraphs.
2. We have no basis on which to agree or disagree with the fourth paragraph.

Yours truly,

/s/ Deloitte & Touche LLP

Milwaukee, Wisconsin