

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

**Item 1.01. Entry into a Material Definitive Agreement.**

On December 14, 2007, Greenville Tube Company (“Greenville”), a wholly-owned subsidiary of RathGibson, Inc. (“RathGibson” or the “Company”), closed on a \$2.0 million industrial development revenue bond (“IRB”) with the City of Clarksville, Arkansas, due December 30, 2014. The proceeds will be used to finance the acquisition and installation of machinery and equipment for a degreasing system and a bench automation project (“IRB equipment”). RathGibson is a guarantor of the obligation. The IRB requires monthly payments of \$28,637 with interest payable at 5.32%.

The foregoing description is qualified by the Loan Agreement and Corporate Guaranty Agreement, copies of which are filed as Exhibit 10.1 and 10.2, respectively, to this Form 8-K.

On December 13, 2007, the Company entered into a third amendment to its senior secured revolving credit facility (“Revolving Credit Facility”) with General Electric Corporation for which the IRB equipment was released from collateral under the Revolving Credit Facility and permitted Greenville and RathGibson, as guarantor, to enter into the IRB.

The foregoing description is qualified by the Amendment No. 3 to Credit Agreement, a copy of which is filed as Exhibit 10.3 to this Form 8-K.

**Item 2.03. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

The information in Item 1.01 is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

The following exhibits are furnished herewith:

- 10.1 Loan Agreement, dated as of December 1, 2007, by and among Greenville Tube Company, GE Government Finance, Inc., as Lender, and the City of Clarksville, Arkansas, as Issuer.
- 10.2 Corporate Guaranty Agreement, dated as of December 1, 2007, by and among RathGibson, Inc. and the other parties named therein.
- 10.3 Amendment No. 3 to Credit Agreement, dated as of December 13, 2007, by and among RathGibson, Inc., the other persons designated as “Credit Parties” on the signature pages thereof, the financial institutions who are or thereafter become parties to the Agreement as Lenders, and General Electric Capital Corporation, as the initial L/C Issuer and as Agent.

## **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: December 19, 2007