TUBES OF STEEL OF MEXICO SA Form SC 13D/A July 08, 2003

UNITED STATES
SECURITIES AND EXHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
Under the Securities Exchange Act of 1934
(Amendment No. 38)*

TUBOS DE ACERO DE MEXICO, S.A.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

898592506

(CUSIP Number)

Mr. Fernando R. Mantilla Av. Leandro N. Alem 1067, 28th Floor, 1001 - Buenos Aires, Argentina (54-11) 4018-2245

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

July 3, 2003

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of ss.ss.240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. $|_|$

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See ss.240.13d-7 for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not bee deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 898592506

1 Name of Reporting Persons

I.R.S. Identification Nos. of above persons (entities only):

SIDERCA Sociedad Anonima Industrial y Comercial -----2 Check the Appropriate Box If a Member of a Group (See Instructions) (b) [] ______ 3 SEC Use Only 4 SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE 5 Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) ______ 6 Citizenship or Place of Organization ARGENTINA ._____ 7 Sole Voting Power NONE Number of Shares _____ 8 Shared Voting Power 320,414,223 Shares of Beneficially TAMSA Common Stock (1 ADR=5 shares) Owned by Each Reporting Person With 9 Sole Dispositive Power NONE _____ 320,414,223 Shares of 1.0 Shared Dispositive Power TAMSA Common Stock (1 ADR=5 shares) ______ 11 Aggregate Amount Beneficially Owned by Each Reporting Person: 320,414,223 12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) NOT APPLICABLE _____ 13 Percent of Class Represented by Amount in Row (11): 94.44% _____ 14 Type of Reporting Person: (See Instructions) CUSIP No. 898592506 1 Name of Reporting Persons I.R.S. Identification Nos. of above persons (entities only): SIDERCA INTERNATIONAL Aps 2 Check the Appropriate Box If a Member of a Group (See Instructions) (a) [_] (b) [] -----3 SEC Use Only 4 SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_]

6 							
Numbon	cially by Each ing	7	Sole Voting Power	NONE			
Number Shares Benefic Owned k Reporti		8	Shared Voting Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
		9	Sole Dispositive Power	NONE			
		10	Shared Dispositive Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
11	Aggregate An Each Report:		Beneficially Owned by erson:	320,414,223			
12		Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) NOT APPLICABLE					
13		Percent of Class Represented by Amount in Row (11): 94.44%					
14	Type of Repo	orting	Person: (See Instructions)				
JSIP No. 1	. 898592506 Name of Repo	tifica	Persons tion Nos. of above persons (e				
	Name of Repo	tifica RO	tion Nos. of above persons (e	ma 			
1	Name of Report I.R.S. Identification Check the April (a) [_] (b) []	RC RC Pppropr	ction Nos. of above persons (e	ma 			
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1 2 3 4	Name of Report I.R.S. Identify Check the April (a) [_] (b) [] SEC Use Only SOURCE OF FU	RO ppropr y UNDS: sclosu Pursu	CCCA & PARTNERS Sociedad Anoni Siate Box If a Member of a Gro (See Instructions) NOT APPL	ma up (See Instructions) ICABLE [_]			
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1 2 3 4 5 Number Shares Benefic	Name of Report I.R.S. Identify Check the April (a) [_] (b) [] SEC Use Only SOURCE OF FURTHER Check if Disis Required Citizenship of Cially by Each ing	RC	CCCA & PARTNERS Sociedad Anoni Ciate Box If a Member of a Gro (See Instructions) NOT APPL Tre of Legal Proceedings Eant to Item 2(d) OR 2(e) Lace of Organization Sole Voting Power	ma up (See Instructions) ICABLE [_] BRITISH VIRGIN ISLAND NONE 320,414,223 Shares of TAMSA Common Stock (1			

11	Aggregate Amo Each Reportin	320,414,223					
12	Check if the Excludes Cert	NOT APPLICABLE					
13	Percent of Ca		94.44%				
14	Type of Repo	rting	СО				
CUSIP No	. 898592506						
1	Name of Repo	rting	Persons				
	I.R.S. Ident:	ificat	cion Nos. of above persons (ent	ities only):			
			SAN FAUSTIN N.V.				
2	Check the Approx (a) [_] (b) []						
3	SEC Use Only						
4	SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE						
5			re of Legal Proceedings ant to Item 2(d) OR 2(e)	[_]			
6	Citizenship or Place of Organization NETHERLANDS ANTILLES						
Number	cially by Each ing	7	Sole Voting Power	NONE			
Shares Benefic		8	Shared Voting Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
Report: Person		9	Sole Dispositive Power	NONE			
		10	Shared Dispositive Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
11	Aggregate Amo Each Reportin		320,414,223				
12			egate Amount in Row (11) Shares (See Instructions)	NOT APPLICABLE			
13	Percent of C. by Amount in			94.44%			
14	Type of Reporting Person: (See Instructions) CO						

CUSIP No	. 898592506 						
1	Name of Reporting Persons						
	I.R.S. Identification Nos. of above persons (entities only):						
			SIDERTUBES S.A.				
2	Check the Appropriate Box If a Member of a Group (See Instructions) (a) [_] (b) []						
3	SEC Use Only						
4	SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE						
5	Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_]						
6	Citizenshi	p or Pla	ace of Organization	LUXEMBOURG			
NT		7	Sole Voting Power	NONE			
Number Shares Benefic Owned B	cially by Each	8	Shared Voting Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
Person		9	Sole Dispositive Power	NONE			
		10	Shared Dispositive Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
11	Aggregate Amount Beneficially Owned by Each Reporting Person: 320,414,223						
12	Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) NOT APPLICABLE						
13	Percent of Class Represented by Amount in Row (11): 94.44%						
14	Type of Re	porting	Person: (See Instructions)				
CUSIP No	. 898592506						
1	Name of Re	porting	Persons				
	I.R.S. Ide	ntificat	tion Nos. of above persons (ent	ities only):			
		I.I	.I. INDUSTRIAL INVESTMENTS INC.				
2	Check the Appropriate Box If a Member of a Group (See Instructions) (a) [_] (b) []						

3 SEC Use Only SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE 5 Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_] BRITISH VIRGIN ISLANDS 6 Citizenship or Place of Organization 7 Sole Voting Power NONE Number of Shares _____ 8 Shared Voting Power 320,414,223 Shares of Beneficially TAMSA Common Stock (1 Owned by Each ADR=5 shares) 9 Sole Dispositive Power NONE Person With _____ 10 Shared Dispositive Power 320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares) -----11 Aggregate Amount Beneficially Owned by Each Reporting Person: 320,414,223 _____ 12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) NOT APPLICABLE ______ 13 Percent of Class Represented by Amount in Row (11): 94.44% _____ 14 Type of Reporting Person: (See Instructions) CO CUSIP No. 898592506 ______ Name of Reporting Persons I.R.S. Identification Nos. of above persons (entities only): TENARIS S.A. 2 Check the Appropriate Box If a Member of a Group (See Instructions) (a) [<u> </u>] (b) [] -----3 SEC Use Only ._____ 4 SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE 5 Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_] LUXEMBOURG 6 Citizenship or Place of Organization

7 Sole Voting Power

Number of Shares NONE

8 Shared Voting Power 320,414,223 Shares of

Beneficially Owned by Each Reporting				TAMSA Common Stock (1 ADR=5 shares)			
Person With		9	Sole Dispositive Power	NONE			
		10	Shared Dispositive Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
11	Aggregate Amount Beneficially Owned by Each Reporting Person: 320,414,223						
12		if the Aggregate Amount in Row (11) des Certain Shares (See Instructions) NOT APPLICABLE					
13		rcent of Class Represented Amount in Row (11): 94.44%					
14	Type of Rep	 orting 	Person: (See Instructions)	CO			
CUSIP No	. 898592506						
1	Name of Rep	orting	Persons				
	I.R.S. Iden	tifica	tion Nos. of above persons (e	entities only):			
			INVERTUB S.A.				
2	Check the Appropriate Box If a Member of a Group (See Instructions) (a) [_] (b) []						
3	SEC Use Onl	У					
4	SOURCE OF F	UNDS:	(See Instructions) NOT APPI	ICABLE			
5	Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_]						
6	Citizenship	or Pl	ace of Organization	ARGENTINA			
Numbon	of	7	Sole Voting Power	NONE			
Number Shares Benefic Owned k Reporti Person	cially by Each ing	8	Shared Voting Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
		9	Sole Dispositive Power	NONE			
		10	Shared Dispositive Power	320,414,223 Shares of TAMSA Common Stock (1 ADR=5 shares)			
11	Aggregate Amount Beneficially Owned by Each Reporting Person: 320,414,223						
12	Check if th	 e Aggr	egate Amount in Row (11)				

	Excludes Cer	tain Sha	res (S	See Instructions)		NOT APPLICABLE	
13	Percent of C by Amount in	94.44%					
14	Type of Repo	rting Pe	erson:	(See Instruction	s)	CO	
CUSIP No	. 898592506						
1	Name of Repo	rting Pe	ersons				
	I.R.S. Ident	ificatio	on Nos.	of above person	s (ent	ities only):	
			SI	DTAM LIMITED			
2	Check the Appropriate Box If a Member of a Group (See Instructions) (a) [_] (b) []						
3	SEC Use Only						
4	SOURCE OF FUNDS: (See Instructions) NOT APPLICABLE						
5	Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) OR 2(e) [_]						
6	Citizenship or Place of Organization BRITISH VIRGIN ISLA						SLANDS
Numbor	cially by Each ing	7 S	Sole Vo	oting Power		NONE	
		8 5	Shared	Voting Power		320,414,223 Share TAMSA Common Stoc ADR=5 shares)	
Person		9 5	Sole Di	spositive Power		NONE	
		10 \$	Shared	Dispositive Powe	r	320,414,223 Share TAMSA Common Stoc ADR=5 shares)	
11	Aggregate Amount Beneficially Owned by Each Reporting Person:					320,414,223	
12	Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)					NOT APPLICABLE	
13	1					94.44%	
14	Type of Repo	rting Pe	erson:	(See Instruction	s)	CO	

This Amendment No. 38 amends the Statement on Schedule 13D originally filed on September 24, 1992 and amended and restated as of November 11, 2002, as amended ("Schedule 13D"), on behalf of Siderca Sociedad Anonima, Industrial y Comercial ("Siderca SAIC"), and Siderca International ApS ("Siderca ApS"), together with Rocca & Partners S.A. ("Rocca & Partners"), San Faustin N.V. ("San Faustin"), Sidertubes S.A. ("Sidertubes"), I.I.I. Industrial Investments Inc. ("III BVI"), Tenaris S.A. ("Tenaris"), Invertub Sociedad Anonima ("Invertub") and Sidtam Limited ("Sidtam") (collectively, "Reporting Persons"), relating to the common shares, without par value (the "TAMSA Shares"), of Tubos de Acero de Mexico, S.A., a Mexican company ("TAMSA").

Item 2. Identity and Background

No changes.

Item 4. Purpose of the Transaction

As reported in Amendment No. 36 to the Schedule 13D, Tenaris announced on March 31, 2003 that, subject to the approvals of the U.S. and Mexican securities regulators and TAMSA's extraordinary shareholders meeting, Tenaris intends to effect an exchange of its shares and ADSs for any TAMSA shares and ADSs not held by Tenaris or its affiliates in accordance with Mexican and U.S. laws.

Reference is now made to the registration statement of Form F-4 filed by Tenaris on July 3, 2003 with the U.S. Securities and Exchange Commission (the "SEC"), relating to Tenaris's offer to exchange its ADSs for any TAMSA ADSs not held by Tenaris or its affiliates.

Under the terms of the proposed exchange offer, Tenaris would offer to exchange one Tenaris ADS (representing 10 ordinary shares of Tenaris) for every 9.4520 common shares of TAMSA tendered, and one Tenaris ADS for every 1.8904 Tamsa ADSs tendered.

The registration statement has not yet been declared effective by the SEC, and Tenaris will not launch the exchange offer until it has obtained all relevant approvals from the SEC and all other relevant U.S. or Mexican authorities. No assurances can be given that Tenaris will be able to meet all the requirements for the approvals or that the relevant authorities will grant the required approvals. In addition, the completion of the exchange offer, if and when it is launched, is subject to certain conditions, as discussed in the registration statement, and Tenaris reserves the right to modify or waive any of these conditions in its discretion, subject to applicable law.

Item 5. Interest in Securities of the Issuer

As disclosed in TAMSA's annual report on Form 20-F for the year ended December 31, 2002, filed with the SEC on June 30, 2003, TAMSA cancelled 3,650,000 shares of TAMSA held by its subsidiary Tamsider on April 30, 2003, and, as a result, Tenaris's ownership of TAMSA's outstanding capital stock was reduced to 94.44% from 94.50%.

Item 7. Material to be Filed as Exhibits

Powers of attorney for Tenaris S.A., I.I.I. Industrial Investments Inc. and Invertub S.A. are incorporated by reference into this Amendment to the ones filed as exhibits to Amendment No. 34 to the Schedule 13D. Powers of attorney for each of the other Reporting Persons are incorporated by reference into this Amendment to the ones filed as exhibits to Amendment No. 23 to the Schedule 13D of Siderca Aps.

The written agreement of the Reporting Persons related to the filing of this Schedule 13D as required by Rule 13d-k(1) (iii) is included in the signature pages hereto and is hereby filed as an exhibit hereto.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by ROCCA & PARTNERS S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k)(1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SAN FAUSTIN N.V. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by I.I.I. INDUSTRIAL INVESTMENTS Inc. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k)(1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., TENARIS S.A., INVERTUB Sociedad Anonima and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERTUBES S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, I.I.I. INDUSTRIAL INVESTMENTS Inc., INVERTUB Sociedad Anonima, TENARIS S.A. and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
-----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by TENARIS S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., INVERTUB Sociedad Anonima and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by INVERTUB S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k)(1), the undersigned joins in the filing of this

Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A. and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERCA SOCIEDAD ANONIMA INDUSTRIAL Y COMERCIAL to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB S.A. and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERCA INTERNATIONAL ApS to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima and SIDTAM LIMITED.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDTAM LIMITED to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1(k) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A. INVERTUB Sociedad Anonima and SIDERTUBES S.A.

July 8, 2003

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

Exhibit index:

- 99.1 Powers of attorney (incorporated by reference to Amendments No. 23 and 34)
- 99.2 Written agreement of the Reporting Persons (included in signature pages)