



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 30, 2010

**via U.S. mail and facsimile**

Ricardo Soler, CFO  
Tenaris S.A.  
46a, Avenue John F. Kennedy – 2<sup>nd</sup> Floor  
L-1855 Luxembourg

**RE: Tenaris S.A.  
Form 20-F for the Fiscal Year Ended December 31, 2009  
Filed June 30, 2010  
File No. 1-31518**

Dear Mr. Soler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief