



DIVISION OF
CORPORATION FINANCE

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

November 20, 2018

Via E-mail

Paolo Rocca
Chairman and Chief Executive Officer
Tenaris S.A.
29 Avenue de la Porte-Neuve – 3rd Floor
L-2227 Luxembourg

Re: Tenaris S.A.
Form 20-F for the Fiscal Year Ended December 31, 2017
Filed April 30, 2018
File No. 1-31518

Dear Mr. Rocca:

We refer you to our comment letter dated September 26, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance