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A.G. EST paid a total of EUR 46.5 million (approximately US\$61 million) for the participation, implying a total enterprise value for Dalmine Energie of EUR 79.5 million (approximately US\$104 million).

Dalmine Energie began operations in 2000 following the partial deregulation of the Italian energy sector and initially supplied energy to Tenaris's Dalmine seamless pipe mill and to other users in Northern Italy. Since then, it has grown rapidly and has become one of Italy's largest independent energy wholesalers. In 2005, the enterprise sold 3 TWh of electricity and about 1,000 million cubic meters of gas to about 1,100 industrial and business customers including Tenaris.

Tenaris is the world's leading manufacturer of tubular products and services for the oil and gas industry and a leading supplier of tubular products and services used in process and power plants and in specialized industrial and automotive applications.

CONTACT: Tenaris
Nigel Worsnop, 1-888-300-5432
www.tenaris.com

SIGNATURE

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, thereunto duly authorized.

Date: December 1, 2006

Tenaris, S.A.

By: /s/ Cecilia Bilesio

Cecilia Bilesio
Corporate Secretary