

September 20, 2018

Subject: Change of VAT Number

Dear customer:

We are pleased to inform you that we have changed our VAT Number, **effective September 20, 2018.**

All the activity carried out by **DELFIN TUBES, SA, with Tax ID No. ES A74002593** has been transferred to the Company **DELFIN TUBES, SA with Tax ID No. ES A52557030**, due to its capacity as the universal successor company to the entirety of rights and obligations of the former company, pursuant to the corporate resolutions of division adopted by the General Shareholders' Meeting of both companies on June 29, 2018.

The company name and the address remain unchanged. The company **DELFIN TUBES, SA with Tax ID No. ES A52557030** keeps its registered office in Asturias, calle Nicolás Redondo Urbietta 414, with Tax ID Code ES A52557030, and it has been entered into the Trade Register of Asturias, on Page AS-52283, Volume 4284, Folio 171. Said company **will continue to be controlled by the same current shareholders, since there has been no change in the shareholding or control structure of the company as a result of the restructuring operation that we have mentioned.**

We kindly ask you to update your records accordingly and keep in mind that all commercial documents and future invoices will be issued by the company VAT number **DELFIN TUBES, SA with Tax ID No. ES A52557030.**

We hope to cause you the least possible inconveniences, and we remain at your disposal to clarify any questions that you may have about the content of this letter.

Sincerely yours,



Mr. Dario Romito