

September 20, 2018

**Subject: Restructuring Operation**

Dear Vendor:

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, S.A., with Tax ID No. ES A74002593** has been transferred to the Company **DELFIN TUBES, S.A. with Tax ID No. ES A52557030.**

**We kindly ask you to update your records accordingly and make sure that all future invoices are issued using our company VAT number ES A52557030.**

**The company name and the address remain unchanged.** The company DELFIN TUBES, S.A. with Tax ID No. ES A52557030 keeps its registered office in Asturias, calle Nicolás Redondo Urbietta 414, with Tax ID Code ES A52557030. Furthermore, 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 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.

Thank you for your continued support.

Best regards,



Mr. Dario Romito