TUBES OF STEEL OF MEXICO SA Form SC 13D/A December 20, 2002

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13D
Under the Securities Exchange Act of 1934
(Amendment No. 35)*

TUBOS DE ACERO DE MEXICO S.A.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

898592506

(CUSIP Number)

Mr. Fernando R. Mantilla

Av. Leandro N. Alem 1067, 27th Floor, 1001 - Buenos Aires, Argentina (54-11) 4018-2245

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

December 20, 2002

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of subsection 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box [].

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See section 240.13d-7 for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of

the \mbox{Act} but shall be subject to all other provisions of the \mbox{Act} (however, see the \mbox{Notes}).

| CUSIP NO. 8985 | 92506 | 13D | | PAGE 1 OF 1 PAGE | AGES |
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| 15 | NAMES OF RE | | ING PERSONS/I.R.S. IDENTIFICATION NOS. OF | ABOVE PERSONS |
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| 43 NAMES OF R (ENTITIES | | FING PERSONS/I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON | - - |
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AMENDMENT NO. 35 TO SCHEDULE 13D

56 TYPE OF REPORTING PERSON (See Instructions)

This Amendment No. 35 amends the Statement on Schedule 13D originally filed on September 24, 1992, as amended and restated as of November 11, 2002 ("Schedule 13D"), on behalf of Roberto Rocca, Siderca Sociedad Anonima, Industrial y Comercial ("Siderca SAIC"), and Siderca International ApS ("Siderca ApS"),

together with Rocca & Partners S.A. ("Rocca & Partners"), San Faustin N.V. ("San Faustin"), Sidertubes S.A. ("Sidertubes"), I.I.I. Industrial Investments Inc. ("III BVI"), Tenaris S.A. ("Tenaris"), Invertub Sociedad Anonima ("Invertub") and Sidtam Limited ("Sidtam") (collectively, "Reporting Persons"), relating to the common shares, without par value (the "TAMSA Shares"), of Tubos de Acero de Mexico S.A., a Mexican company ("TAMSA").

Item 2. Identity and Background

No changes except the following:

On December 14, 2002, the shareholders' meeting of Tenaris accepted the resignation of the current directors of Tenaris and appointed new directors who will take office during January 2003. Reference is made to the press release issued by Tenaris on December 16, 2002, announcing the composition of its new board of directors. An updated list of the directors of Tenaris and the information required by subparagraphs (a) through (c) and subparagraph (f) of Item 2 of Schedule 13D, as such information pertains to the directors of Tenaris, is set forth on Schedule A and is hereby incorporated herein by reference. To the best knowledge of the Reporting Persons, none of the directors of Tenaris has during the last five years been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

Item 3. Source and Amount of Funds and Other Consideration

The acquisition of TAMSA Shares by Tenaris, as reported in this Amendment No. 35, was made pursuant to an offer by Tenaris to exchange its ordinary shares and ADSs for Class A ordinary shares and ADSs of Siderca SAIC, shares and ADSs of TAMSA and ordinary shares of Dalmine S.p.A (the "Exchange Offer"), through which Tenaris acquired a total of 146,300,208 TAMSA Shares, 117,322,251 of which are in the form of American Depositary Shares ("ADSs"). Pursuant to a corporate reorganization agreement entered into between Tenaris and Sidertubes on September 13, 2002, upon settlement of the Exchange Offer on December 17, 2002, Sidertubes satisfied Tenaris's obligation to deliver Tenaris shares pursuant to the Exchange Offer to those shareholders whose shares were accepted for exchange. On December 20, 2002, Sidertubes contributed all its assets and liabilities (consisting of its remaining 260,793,483 Tenaris shares and a credit arising

from Sidertubes' delivery of 449,953,607 Tenaris shares to tendering shareholders) to Tenaris in exchange for 710,747,090 newly-issued Tenaris shares.

Item 4. Purpose of the Transaction

As reported in Amendment No. 34 to the Schedule 13D, on November 11, 2002, Tenaris announced the commencement of the Exchange Offer. Reference is now made to the press release issued by Tenaris on December 16, 2002, announcing the results of the Exchange Offer and to the press release issued by TAMSA on December 16, 2002, announcing the number of TAMSA Shares held by the public after completion of the Exchange Offer. Upon settlement of the Exchange Offer on December 17, 2002, 94.50% of TAMSA Shares were held, directly or indirectly, by

Tenaris. The remaining 5.50% of TAMSA Shares (of which 94.90% in the form of ADSs, representing 3,581,517 ADSs) continue to be held by the public. Although TAMSA would continue to meet the listing requirements of the American Stock Exchange and the Mexican Stock Exchange following settlement of the Exchange Offer, in accordance with Mexican law, Tenaris is entitled, and may also be required, to make further offers to the investors that did not exchange their shares, which may ultimately lead to the delisting of the TAMSA Shares. In its December 16, 2002 press release, Tenaris has announced that it intends to commence the necessary proceedings to that end shortly.

As discussed in Item 3, pursuant to a corporate reorganization agreement entered into between Tenaris and Sidertubes on September 13, 2002, upon settlement of the Exchange Offer on December 17, 2002, Sidertubes satisfied Tenaris's obligation to deliver Tenaris shares pursuant to the Exchange Offer to those shareholders whose shares were accepted for exchange. On December 20, 2002, Sidertubes contributed all its assets and liabilities (consisting of its remaining 260,793,483 Tenaris shares and a credit arising from Sidertubes' delivery of 449,953,607 Tenaris shares to tendering shareholders) to Tenaris in exchange for 710,747,090 newly-issued Tenaris shares.

Item 5. Interest in Securities of the Issuer

No changes except the following:

(a) Through the Exchange Offer, Tenaris acquired direct ownership of 146,300,208 TAMSA Shares, so that, as of the date of this Amendment No. 35 to the Schedule 13D, Tenaris directly held a total of 170,113,323 TAMSA Shares, or approximately 49.61%, Siderca ApS directly held 140,600,900 TAMSA Shares, or approximately 41%, and Sidtam directly held 9,700,000 TAMSA Shares, or approximately 2.83%, of TAMSA's total outstanding capital stock. In addition, Tamsider S.A. de C.V., a Mexican company and a subsidiary of TAMSA, directly held 3,650,000 TAMSA Shares, or approximately 1.06% of TAMSA's total outstanding capital stock. As a result, each of the Reporting Persons is a beneficial owner, for the purposes of Rule 13d-3 under the Exchange Act of

1934, of 324,064,223 TAMSA Shares, corresponding to 94.50% of TAMSA's outstanding share capital.

Item 7. Material to be Filed as Exhibits

The press release of Tenaris, dated December 16, 2002, announcing the results of the Exchange Offer, is filed as an exhibit hereto.

The press release of Tenaris, dated December 16, 2002, announcing the new composition of the board of directors of Tenaris, is filed as an exhibit hereto.

The press release of TAMSA, dated December 16, 2002, announcing the number of TAMSA Shares held by the public after completion of the Exchange Offer, is filed as an exhibit hereto.

The corporate reorganization agreement, dated September 13, 2002, between Sidertubes S.A. and Tenaris S.A., is filed as an exhibit hereto.

Powers of attorney for Tenaris S.A., I.I.I. Industrial Investments Inc. and Invertub S.A. are incorporated by reference into this Amendment to the ones filed as exhibits to Amendment No. 34 to the Schedule 13D. Powers of attorney for each of the other Reporting Persons are incorporated by reference into this

Amendment to the ones filed as exhibits to Amendment No. 23 to the Schedule 13D of Siderca ApS.

The written agreement of the Reporting Persons related to the filing of this Schedule 13D as required by Rule 13d-k(1) (iii) is included in the signature pages hereto and is hereby filed as an exhibit hereto.

SCHEDULE A

TENARIS S.A.

| DIRECTORS | BUSINESS ADDRESS | PRESENT PRINCIPAL OCCUPATION | CITIZ |
|------------------------------------|---|--|-----------|
| Roberto Bonatti | Av. Leandro Alem 1067, Buenos Aires - Argentina | President of San Faustin N.V. and Tecpetrol S.A. and a director of Siderca | Itali |
| Carlos Franck | Av. Leandro Alem 1067, Buenos Aires Argentina | President of Santa Maria S.A.I.F. and a director of Siderca | Argen |
| Pedro Pablo Kuczynski | 2665 South Bay Shore Drive, Suite 1101 Coconut Grove Miami, Florida-33133 USA | President and Chief Executive Officer, Latin America Enterprise Fund, USA | Peruv |
| Bruno Marchettini | Av. Leandro Alem 1067, Buenos Aires - Argentina | Executive Vice President of Siderar S.A. and a director of Siderca | Itali |
| Gianfelice Mario Rocca | Av. Leandro Alem 1067, Buenos Aires - Argentina | Chairman of San Faustin N.V. and a director of Dalmine, Siderca and Tamsa | Itali |
| Paolo Rocca | Av. Leandro Alem 1067, Buenos Aires - Argentina | Chief Executive Officer of Tenaris | Itali |
| Roberto Rocca Honorary Chairman | Av. Leandro Alem 1067, Buenos Aires - Argentina | Honorary Chairman of San Faustin N.V., President of Dalmine and President of Siderca | Itali |
| Jaime Serra Puche | Prol. Paseo de la Reforma 600, Desp. 103 01210-Mexico D.F. | A director of Tamsa and a partner in S.A.I. Consultores S.C., Mexico | Mexic |
| | | | |

Austria 2670-3(0)piso,

| | of BBVA Banco Frances S.A., a member of the board of the Buenos Aires stock exchange and Vicepresident of | |
|---|---|--|
| | the Fundacion Mediterranea | |
| Edificio Parque Reforma, Campos Eliseos 400, 11560 Mexico, D.F., Mexico | Vice Chairman of Tamsa | Mexic |
| | Campos Eliseos 400, 11560 | of BBVA Banco Frances S.A., a member of the board of the Buenos Aires stock exchange and Vicepresident of the Fundacion Mediterranea Edificio Parque Reforma, Campos Eliseos 400, 11560 Vice Chairman of Tamsa |

[LETTERHEAD OF ROBERTO ROCCA]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by ROBERTO ROCCA to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

Amadeo Vazquez y Vazquez

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

President of Telecom

Argen

[LETTERHEAD OF ROCCA & PARTNERS, S.A.]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by ROCCA & PARTNERS S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d-1 (f) (1), the undersigned joins in the filing of

this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

[LETTERHEAD OF SAN FAUSTIN N.V.]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SAN FAUSTIN N.V. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

[LETTERHEAD OF SIDERCA SOCIEDAD ANONIMA INDUSTRIAL Y COMERCIAL]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERCA Sociedad Anonima Industrial y Comercial to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A.,

I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

[LETTERHEAD OF SIDERCA INTERNATIONAL APS]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERCA INTERNATIONAL ApS to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

[LETTERHEAD OF SIDERTUBES S.A.]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDERTUBES S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

III. INDUSTRIAL INVESTMENTS INC. BRITISH VIRGIN ISLANDS

[LETTERHEAD OF I.I.I. INDUSTRIAL INVESTMENTS INC.]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by I.I.I. INDUSTRIAL INVESTMENTS Inc. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., TENARIS S.A., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

TENARIS S.A.
Societe Anonyme
23, Avenue Monterey
L 2086 Luxembourg

[LETTERHEAD OF TENARIS S.A.]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by TENARIS S.A. to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y

Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., INVERTUB Sociedad Anonima, and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

INVERTUB S.A.

[LETTERHEAD OF INVERTUB SOCIEDAD ANONIMA]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by INVERTUB Sociedad Anonima to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL INVESTMENTS Inc., TENARIS S.A., and SIDTAM LIMITED.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

[LETTERHEAD OF SIDTAM LIMITED]

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I, Fernando Mantilla, attorney duly authorized by SIDTAM LIMITED to sign this statement, certify that the information set forth in this Schedule 13D is true, complete and correct.

Pursuant to Rule 13d- 1 (f) (1), the undersigned joins in the filing of this Schedule 13D on his own behalf and on behalf of ROBERTO ROCCA, ROCCA & PARTNERS S.A., SAN FAUSTIN N.V., SIDERCA Sociedad Anonima Industrial y Comercial, SIDERCA INTERNATIONAL Aps, SIDERTUBES S.A., I.I.I. INDUSTRIAL

INVESTMENTS Inc., TENARIS S.A., and INVERTUB Sociedad Anonima.

December 20, 2002

/s/ Fernando Mantilla
----Fernando Mantilla
Attorney-in-fact

EXHIBIT INDEX:

- 99.1 Press release of Tenaris, dated December 16, 2002, announcing the results of the Exchange Offer.
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- 99.6 Written agreement of the Reporting Persons (included in signature pages)