

VALLOUREC
**A French limited liability Company with Management and Supervisory
Boards and capital of € 215,154,868**
**Registered office: 27, avenue Général Leclerc – 92100 Boulogne-Billancourt
552 142 200 RCS Nanterre**

I – Certified annual accounting documents for the year ended 31 December 2008

The Ordinary and Extraordinary General Meeting of 4 June 2009 approved without amendment the Company and consolidated financial statements for the year ended on 31 December 2009, included in the Annual Financial Report – Reference Document concerning 2008, filed with the French Security regulator (AMF) on 30 April 2009 and can be extract from the Company web site : http://www.vallourec.fr/uk/actionnaires/information_reglementee.asp. This meeting also approved without amendment the project of allocation of 2008 net income published in *Bulletin des Annonces Légales Obligatoires* no. 48 & 56 of 22 April and 15 May 2009.

II – Attestation of the Statutory Auditors on the Company and consolidated financial statements

1 – Extract of the general report on the Company financial statements, published in the annual financial report included in 2008 Reference document

“In our opinion, the financial statements give a true and fair view of the financial position and the assets and liabilities of the Company as of 31 December 2008 and the results of its operations for the year then ended in accordance the accounting rules and principles applicable in France.”

Paris La Défense and Neuilly-sur-Seine, 23 April 2009

The Statutory Auditors

KPMG Audit, Département de KPMG S.A.	Deloitte & Associés
Jean-Paul Vellutini Philippe Grandclerc	Jean-Paul Picard Bertrand de Florival

2 - Extract of the report on the consolidated financial statements, published in the annual financial report included in 2008 Reference document

“In our opinion, the consolidated financial statements give a true and fair view of the assets and liabilities and of the financial position of the Group as at 31 December 2008 and of the results of its operations for the year then ended in accordance with the IFRSs as adopted by the European Union.”

Paris La Défense and Neuilly-sur-Seine, 23 April 2009

The Statutory Auditors

KPMG Audit, Département de KPMG S.A.	Deloitte & Associés
Jean-Paul Vellutini Philippe Grandclerc	Jean-Paul Picard Bertrand de Florival