



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 7010

June 24, 2008

**Via U.S. Mail and Fax (713) 960-7660**

Mr. W.H. Wells  
Chief Financial Officer  
Rowan Companies, Inc.  
2800 Post Oak Boulevard, Suite 5450  
Houston, TX 77056

**Re: Rowan Companies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 1-05491**

Dear Mr. Wells:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief