

ROWAN COMPANIES INC  
Form 25  
December 20, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D. C. 20549**

**FORM 25**

**NOTIFICATION OF REMOVAL FROM LISTING AND/OR  
REGISTRATION UNDER SECTION 12(b) OF THE  
SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number 001-14790

Rowan Companies, Inc., NYSE Arca, Inc. (formerly Pacific Stock Exchange)

(Exact name of Issuer as specified in its charter, and name of Exchange where security is listed and/or registered)

2800 Post Oak Blvd, Suite 5450, Houston, Texas 77056 713 621 7800

(Address, including zip code, and telephone number, including area code, of Issuer's principal executive offices)

Common Stock, par value \$0.125 per share

(Description of class of securities)

Please place an X in the box to designate the rule provision relied upon to strike the class of securities from listing and registration:

17 CFR 240.12d2-2(a)(1)

17 CFR 240.12d2-2(a)(2)

17 CFR 240.12d2-2(a)(3)

17 CFR 240.12d2-2(a)(4)

Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules to strike the class of securities from listing and/or withdraw registration on the Exchange.<sup>1</sup>

Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with the rules of the Exchange and the requirements of 17 CFR 240.12d2-2(c) governing the voluntary withdrawal of the class of securities from listing and registration on the Exchange.

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Pursuant to the requirements of the Securities Exchange Act of 1934, Playboy Enterprises, Inc. (Name of Issuer or Exchange) certifies that it has reasonable grounds to believe that it meets all of the requirements for filing the Form 25 and has caused this notification to be signed on its behalf by the undersigned duly authorized person.

December 20,	By:	/s/ William H.	Vice President and
2006		Wells	Chief Financial
			Officer
Date	Name		Title

SEC 1654 (03-06)

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