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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1.	Registrant Name								
	Sher & Blackwell LLP								
2.	Registrant Address	different than previously rep State/Zip (or Country	1	1850 M S DC 206		.w.			
3.	Principal Place of Business (if different from line 2)								
	City	State/Zip (or Country	у)						
4.	Contact Name Marc Fink	Telephone E-mail (optional) (202) 463-2500					5. Senate ID 35137-87		
7.	Client Name								6. House ID
	Rowan Companies, Inc.				30716006				
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Signature	m. J. All	Date8/2/2004
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Printed Name and Title	Marc Fink - Partner	P