

ROWAN COMPANIES PLC

Form S-8 POS

February 28, 2014

As filed with the Securities and Exchange Commission on February 28, 2014

Registration No. 333-25125

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

**POST-EFFECTIVE AMENDMENT NO. 1**

**to**

**FORM S-8**

**REGISTRATION STATEMENT**

***UNDER***

***THE SECURITIES ACT OF 1933***

**Rowan Companies plc**

**(Exact name of issuer as specified in its charter)**

**England and Wales**  
**(State or other jurisdiction of**

**98-1023315**  
**(I.R.S. Employer**

**incorporation or organization)**

**Identification No.)**

**2800 Post Oak Boulevard, Suite 5450**

**Houston, Texas**

**77056**

**(Address of Principal Executive Offices)**

**(Zip Code)**

**LETOURNEAU, INC.**

**SAVINGS AND INVESTMENT PLAN**

**(Full title of the plan)**

**Melanie M. Trent**

**Senior Vice President, Chief Administrative Officer and Company Secretary**

**Rowan Companies plc**

**2800 Post Oak Boulevard, Suite 5450**

**Houston, Texas 77056**

**(713) 621-7800**

**(Name and address and telephone number, including area code, of agent for service)**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company)

Smaller reporting company

### EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-25125) (as amended, this Registration Statement ) is being filed pursuant to Rule 414 of the Securities Act of 1933, as amended (the Securities Act ), by Rowan Companies plc, a public limited company formed under English law ( Rowan UK ), as the successor issuer to Rowan Companies, Inc., a Delaware corporation ( Rowan Delaware ), following a merger transaction (the Merger ) pursuant to an agreement and plan of merger and reorganization whereby Rowan UK became the parent company of the Rowan group of companies and our place of incorporation was effectively changed from Delaware to the United Kingdom. In conjunction with the Merger, holders of the common stock of Rowan Delaware, par value \$0.125 per share ( Common Stock ), received (on a one-for-one basis) Class A Ordinary Shares of Rowan UK, par value \$0.125 per share. The Class A Ordinary Shares of Rowan UK were registered under the Securities Act pursuant to a registration statement on Form S-4 (File No. 333-179749) filed by Rowan UK, which was declared effective by the Securities and Exchange Commission on March 5, 2012. Rowan UK expressly adopts this Registration Statement as its own registration statement for all purposes under the Securities Act and the Securities Exchange Act of 1934, as amended (the Exchange Act ).

This Post-Effective Amendment No. 1 is being filed, in accordance with the undertaking required by Item 512(a)(3) of Regulation S-K, to deregister all of the shares of Common Stock of Rowan Delaware and plan interests previously registered for issuance under the LeTourneau Technologies, Inc. Savings and Investment Plan (formerly known as the LeTourneau, Inc. Savings and Investment Plan and herein referred to as the Plan ) that have not heretofore been issued pursuant to the Registration Statement. Effective as of June 22, 2011, the Rowan Companies Stock Fund under the Plan was liquidated, and the plan sponsorship was transferred to the acquirer of LeTourneau Technologies, Inc. This Post-Effective Amendment No. 1 terminates the offering of all securities pursuant to the Registration Statement, and thereby terminates the reporting and disclosure obligations of the Plan under the Exchange Act.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Houston, State of Texas, on this 28th day of February 2014.

**Rowan Companies plc**

By: /s/ W. Matt Ralls  
W. Matt Ralls

Chief Executive Officer and Director