

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

	X	
In re:	:	Chapter 11
	:	
PACIFIC DRILLING S.A., <i>et al.</i> , ¹	:	Case No. 20-35212 (DRJ)
	:	
Debtors.	:	(Jointly Administered)
	:	
	X	

**DECLARATION OF DISINTERESTEDNESS OF PRICEWATERCOOPERS LIMITED
PURSUANT TO THE ORDER AUTHORIZING RETENTION AND COMPENSATION
OF PROFESSIONALS USED IN THE ORDINARY COURSE OF BUSINESS**

I, Chijioke Uwaegbute, declare under penalty of perjury:

1. I am a Director of PricewaterhouseCoopers Limited, which firm maintains offices at Landmark Towers, 5B Water Corporation Road, Victoria Island, Lagos (the “**Firm**”). The Firm’s practice consists of Audit, Tax and Advisory Services.

2. Neither I, the Firm, nor any other owner or associate of the Firm, insofar as I have been able to ascertain, has any connection with the above-captioned debtors (collectively, the “**Debtors**”), their creditors, or any other parties in interest, or their attorneys, except as set forth in this declaration.

¹ The Debtors in these cases, along with the last four digits of each Debtor’s U.S. federal tax identification number, to the extent applicable, are: Pacific Drilling S.A. (5724), Pacific Bora Ltd. (9815), Pacific Drilling Operations Limited (9103), Pacific Drilling Operations, Inc. (4446), Pacific Drilling, Inc. (1524), Pacific Drilling, LLC (7655), Pacific Scirocco Ltd. (0073), Pacific Sharav S.À R.L. (2431), Pacific Drilling Holding (Gibraltar) Limited (3754), Pacific Drilling Company Limited (4275), Pacific Sharav Korlátolt Felelősségű Társaság (4898), Pacific Drillship Nigeria Limited (0281), Pacific Drilling Finance S.À R.L., Pacific Drilling Limited, Pacific Drilling V Limited, Pacific Drilling VII Limited, Pacific Drillship S.À R.L., Pacific Mistral Ltd., and Pacific Santa Ana Limited.

3. The Firm has worked with the Debtors in the following capacities: a) ensuring compliance with Corporate Income Tax b) assisting in the filing and auditing of federal and state taxes; and c) providing Transfer Pricing compliance and auditing services.

4. The Debtors have requested the Firm to represent and advise the Debtors pursuant to Section 327(b) of the Bankruptcy Code with respect to the above matters, and such other matters as may be ordinarily rendered by the Firm, and the Firm has agreed to do so.

5. The Firm customarily bills the Debtors an hourly rate for the provision of federal and state tax audit support services and fixed fees for compliance services. The Firm's customary hourly rate, subject to change from time to time, for the provision of federal and state tax audit support services are:

Tax	FY21	
	NAIRA	USD
Partner	216,000	600
Associate Director	180,000	500
Senior Manager	162,000	450
Manager	129,600	360
Senior Associate 2	100,800	280
Senior Associate	72,000	200
Associate 2	43,200	120
Associate	36,000	100

The fixed fee normally billed and paid by the Debtors for compliance services is \$26,300.

6. Prior to the Debtors' bankruptcy filing, the Firm rendered services to the Debtors that have not yet been billed for and services that have been billed for, but for which payment has not been received. In addition, the Firm has received payment during the 90-day period prior to the Petition Date with respect to prepetition services rendered to the Debtors. Unless authorized by order of the Court, the Firm understands that its prepetition billings will not be paid as a part of the Firm's continued service during the Chapter 11 Cases and such billings will be treated as a general unsecured claim.

7. As such, the Firm may file a proof of claim. The Firm understands, however, that this declaration will not suffice as the Firm's proof of claim.

8. Except as set forth herein, no promises have been received by the Firm, or any owner or associate thereof, as to compensation in connection with the Chapter 11 Cases, other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the U.S. Trustee Guidelines, and all orders of the Court.

9. The Firm and its owners may have in the past represented, currently represent, and may in the future represent, entities that are affiliates of, or related to, the Debtors or other parties in interest in the Chapter 11 Cases in matters unrelated to the Chapter 11 Cases. The Firm, however, does not, and will not, represent any such entity in connection with the Chapter 11 Cases and does not have any relationship with any such entity, its attorneys, or accountants that would be materially adverse to the Debtors or their estates.

10. The foregoing constitutes the statement of the Firm pursuant to Sections 327(a) and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016.

11. Neither I nor any principal, partner, director, officer of, or professional employed by, the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any person other than the principal and regular employees of the Firm.

12. Neither I nor any principal, partner, director, officer of, or professional employed by, the Firm, insofar as I have been able to ascertain, holds, or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which this Firm is to be employed.

13. If the Firm discovers any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Date: 22 December 2020

A handwritten signature in blue ink, appearing to read "Chijioke Uwaegbute", is written over a light blue horizontal line.

Chijioke Uwaegbute