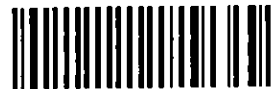


Filed: USBC - Southern District of Texas
Noble Corporation plc, et al (B10)
20-33826 (DRJ)



NBL

0000000014

RECEIVED

AUG 28 2020

LEGAL SERVICES

Fill in this information to identify the case:

Debtor 1 Noble Corporation plc
Debtor 2 _____
(Spouse, if filing)
United States Bankruptcy Court for the: Southern District of Texas
Case number 20-33826

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>BDO USA, LLP</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>BDO USA, LLP Attn: Jared Schierbaum</u> Name <u>4250 Lancaster Pike, Suite 120</u> Number Street <u>Wilmington DE 19805</u> City State ZIP Code Contact phone <u>(302) 656-5500</u> Contact email <u>jschierbaum@bdo.com</u>	Where should payments to the creditor be sent? (if different) <u>BDO USA, LLP Attn: Laurence W. Goldberg</u> Name <u>4135 Mendenhall Oaks Parkway, Suite 140</u> Number Street <u>High Point NC 27265</u> City State ZIP Code Contact phone <u>(336) 289-2009</u> Contact email <u>lgoldberg@bdo.com</u>
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____	Filed on _____ MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 4 7 5 9

7. How much is the claim? \$ 4,500.00 Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.
Professional Services

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____
Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check one:

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

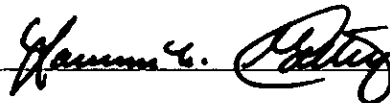
- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/26/2020
MM / DD / YYYY

Signature 

Print the name of the person who is completing and signing this claim:

Name Laurence W. Goldberg
First name Middle name Last name

Title Director - Revenue Management

Company BDO USA, LLP
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 4135 Mendenhall Oaks Parkway, Suite 140
Number Street

High Point NC 27265
City State ZIP Code

Contact phone (336) 289-2009 Email lgoldberg@bdo.com



8/6/2020

Noble Drilling LLC
13135 South Dairy Ashford
Suite 800
Houston, TX 77478

Customer # 0244759

Statement of Account

Date	Invoice	Attention To	Original Amount Due	Payments / Credits	Amount Due	Days Outstanding	
06/12/2020	001353031	Annie Lin	4,500.00	0.00	4,500.00	55	
Total Balance:					4,500.00		
			0 - 30 Days	31 - 60 Days	61 - 90 Days	> 90 days	Totals
Amount Due			0.00	4,500.00	0.00	0.00	4,500.00

We appreciate your business. If you haven't already, please forward to or wire directly to our remittance address. When paying via ACH or Wire, please provide remittance information to ARlockbox@bdo.com. For inquiries please call Tracy Gates, Credit Analyst, at 440/394-6333 or email at tgates@bdo.com.



Overnight:
PNC Bank Firstside Center
Lockbox Dept # 642743 (BDO)
500 First Ave.
Pittsburgh, PA 15219

Pay Online:
BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week.
To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

COPY



2929 Allen Parkway
20th Floor
Houston, TX 77019-7100
Telephone: 713/960-1706
Fax: 713/960-9549

Noble Drilling LLC
Annie Lin, Tax Accounting Manager
13135 South Dairy Ashford, Suite 800
Houston, TX 77478

June 12, 2020

Invoice # 001353031
Customer # 0244759

For professional services rendered in connection with the following: state and local sales & use tax consulting services - Taxability Research and Memo Preparation for Multi-State Benefit and Texas Data Processing Exemption - rendered from January 2020 through May 2020.

Invoice TOTAL: \$4,500.00

For billing inquiries, contact Gabriel Gonzales

This invoice was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

REMITTANCE ADVICE

REMIT TO:

BDO
PO Box 677973
Dallas, TX 75267-7973

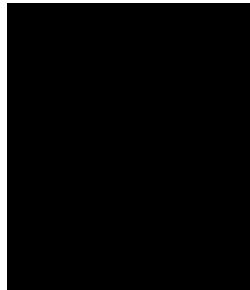
Due: 06/12/2020
Invoice #: 001353031
Customer: Noble Drilling LLC
Customer #: 0244759
Invoice Amount: \$4,500.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due: \$4,500.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.



Overnight:

PNC Bank Firstside Center
Lockbox Department
500 First Avenue
Pittsburgh, PA 15219
Attn: Lockbox # 642743 (BDO)

When paying via ACH or Wire, please send remittance information to ARLockbox@bdo.com.



Tel: 713-960-1706
Fax: 713-960-9549
www.bdo.com

2929 Allen Parkway, 20th Floor
Houston, TX 77019-7100

December 23, 2019

Jennifer Markham
Tax Director
Noble Drilling Services, Inc.
13135 Dairy Ashford Rd. #800
Sugar Land, TX

Re: Agreement for Professional Services

Dear Ms. Markham:

Thank you for selecting BDO USA, LLP. We appreciate the opportunity to provide exceptional professional services to Noble Drilling Services, Inc. ("Client" or "you"). Your services will be provided by BDO USA, LLP and any of our wholly owned subsidiaries or affiliates (collectively "BDO" or "we") who execute a Statement of Work agreeing to be bound to the Terms and Conditions (as defined below).

The attached Terms and Conditions of the Services Agreement ("Terms and Conditions") sets forth the standard terms and conditions that will govern our provision of professional services to you. For each new engagement or additional service that BDO performs for you, BDO and Client shall agree upon a description of such services and engagement-specific terms in a Statement of Work (each a "SOW"). This letter, along with the Terms and Conditions shall constitute the agreement for professional services ("Services Agreement" or "Agreement") between BDO and Client. This Agreement shall be effective for a period of three (3) years beginning on the date of this letter (the "Effective Date"). Work not set forth in a specific SOW form will (i) be governed by the Services Agreement, (ii) be billed at our standard rates, or rates otherwise agreed to, and (iii) include charges for related expenses.

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this Agreement to tasmith@bdo.com.

If you have any questions, please contact me at tasmith@bdo.com or (918) 281-4080. We look forward to working with you.

Very truly yours,

BDO USA, LLP

By: 
Name: Thomas A. Smith
Title: Partner

BDO USA, LLP
Terms & Conditions of the Services Agreement

1. **General.** The Services Agreement will apply to all services BDO performs at Client's request and pursuant to the Client's directions (the "Services") even if such Services are not expressly covered by a SOW. To the extent there is any conflict or inconsistency between the Services Agreement and any SOW and, unless the parties specifically state in writing that they intend to modify a term of this Services Agreement, the terms of the Services Agreement shall prevail.

2. **Termination.** Each party shall have the right to terminate this Services Agreement and/or any SOW, as applicable, at any time by giving written notice to the other party not less than 30 business days before the proposed effective date of termination. If this Services Agreement terminates or is terminated while one or more SOWs (or Services not covered by a SOW) remain outstanding, the terms of this Services Agreement shall continue to apply to the SOW and any other outstanding Services, and the Services Agreement shall be deemed finally terminated only upon termination of all outstanding SOWs, or completion of the Services thereunder. Termination of one or more SOWs will not automatically terminate this Services Agreement. In addition, BDO may terminate this Services Agreement and/or any SOW and outstanding Services immediately if BDO reasonably determines that it must do so to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). Those provisions in this Services Agreement and any SOW hereunder that, by their very nature, are intended to survive termination shall survive after the termination of the Services Agreement or any SOW, including, but not limited to, the parties' obligations related to any of the following provisions: indemnification, limitations on liability, confidentiality, dispute resolution, payment and reimbursement obligations, limitations on use or reliance, and non-solicitation.

If this Services Agreement and/or any SOW is terminated (or any other Services not covered

by a SOW are terminated), Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination. To the extent Client terminates any SOW that includes any licensing arrangements under which Client receives from BDO a license to use, or obtain access to, External Computing Options (as defined below), Client agrees that it will be responsible for all fees and expenses associated with such licenses for External Computing Options through and including the date that is thirty days after date the Client provides such termination notice to BDO.

3. **Indemnification and Limitation of Liability.** As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its partners, principals, employees, affiliates, contractors and agents (collectively "BDO Group") from and against all claims, liabilities, damages or expenses (including attorneys' fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise (collectively, the "Claims") that are brought by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from all Claims relating to the Services or this Agreement attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group's aggregate liability to Client for all direct or third-party Claims shall not exceed the amount of fees paid by Client to BDO during the 12 months preceding the date of the Claim pursuant to the applicable SOW or such other work performed outside a SOW, under which the Claim arose. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages, loss of profits or losses resulting from loss of data, business or goodwill relating to the Agreement, regardless of whether BDO has been advised of the possibility of such damages. Client shall bring any Claims

related to the Services or otherwise related to this Agreement no later than one year after (i) the completion of the Services set forth in SOW under which the Claims arose or (ii) if the applicable SOW or this Agreement was terminated prior to completion of the Services, the date the applicable SOW or this Agreement was terminated. In no event shall the preceding sentence extend any otherwise legally applicable period of limitations on such Claims.

4. Third-Parties and Use. All Services and deliverables hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This engagement does not create privity between BDO and any person or party other than Client, and is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.

5. BDO Responsibilities. BDO's Services will not constitute an audit, review, compilation, examination or other form of attest engagement. BDO shall have no responsibility to address any legal matters or questions of law. After completion of the Services, BDO will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless Client separately engages BDO in writing to do so.

6. Client Responsibilities. For BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual

who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

Where applicable and to the extent required by Sarbanes-Oxley Act of 2002, Client confirms that its audit committee has approved the Services under this Agreement.

In addition, Client represents, to the best of its knowledge, that if the relationship between BDO and Client is subject to the Public Company Accounting Oversight Board's auditor independence requirements, as of the date of this Agreement, Client (including its affiliated entities) has not agreed (orally or in writing) with any other advisor to restrict Client's ability to disclose the tax treatment or tax structure of any transaction related to the Services. Client acknowledges that such an agreement could impair auditor independence and further acknowledges that it bears sole responsibility for the effects of such an agreement, when applicable.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

7. Client Materials. BDO shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by or on behalf of Client, its personnel, representatives, and agents (the "Client Materials") are complete and accurate. Client is responsible for ensuring that all Client Materials provided to BDO may be transferred to BDO and processed in accordance with the terms of this Agreement and applicable laws, and that to the extent required thereunder Client has obtained all consents required for BDO's receipt and use of the Client Materials.

Client agrees that it will not transmit or make accessible to BDO in any manner personally identifiable information unless reasonably required for BDO's performance of the Services. BDO will not audit or otherwise verify the accuracy or completeness of the data you submit, although we may need to ask you for clarification of some of the information. Client shall be responsible for maintenance and retention of its records. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. Ownership of Working Papers. In connection with the performance of the Services, we will prepare records and deliverables as set forth in the SOW. We also will prepare documents that support our work and include items such as work programs and analyses that do not constitute part of Client's records ("Working Papers"). The Working Papers prepared pursuant to this Agreement are the property of BDO. The Working Papers constitute confidential, proprietary, and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.

9. Consent for Disclosure. If BDO is engaged in the preparation of tax returns, Internal Revenue Code Sections 6713 and 7216 require BDO to obtain your consent in order to disclose or use information that you furnish to us in connection with the preparation of your return(s) (including Client's name and contact information) and for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about BDO, and invitations to BDO-sponsored events. Client hereby consents to BDO's use of Client's information as set forth above. Client consent is also required where, e.g., BDO may seek to disclose Client's tax return information to other parties who are involved in providing the Services hereunder. By signing this agreement, Client consents to BDO's disclosure and use of any information provided by Client in connection with the preparation of Client's current and prior-year tax return(s) pursuant to this Agreement and

for the purposes set forth above. Such consent shall be effective during the term of this Agreement unless a more limited disclosure is requested.

10. Fees and Expenses. The fees and expenses under this Agreement shall be set forth in the applicable SOW. If no SOW is in place, fees will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged to Client. BDO may charge additional fees if Client requests that BDO perform services in addition to the Services described in any SOW. The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as set forth in this Agreement. If BDO believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, BDO will inform you in a timely manner.

Unless otherwise agreed to in a SOW, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, we then reserve the right to suspend our Services, terminate the licensing arrangements under which you receive a license to use, or suspend your access to, External Computing Options provided through BDO, withhold delivery of any deliverables, or withdraw from this engagement entirely. If any collection action is required, you agree to reimburse us for all our costs of collection, including without limitation, attorneys' fees.

11. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage the service of independent contractors, including independent BDO Alliance USA members (a nationwide association of independently-owned local and regional accounting,

consulting and service firms), members of the international BDO network of independent member firms ("Member Firms") or affiliates of BDO (each, a "Subcontractor") without Client's prior consent. If such Subcontractor is utilized or assignment is made, Client agrees that, unless Client contracts directly with Subcontractor, all of the applicable terms and conditions set forth in the Agreement, shall apply to Subcontractor. BDO agrees that it shall not permit Subcontractor to perform any work relating to the Services until Subcontractor agrees to be bound by the applicable terms and conditions of the Agreement. BDO further agrees that it will remain primarily responsible for the Services, unless Client and BDO agree otherwise, and BDO will supervise the work of Subcontractor to ensure that the work performed relating to the Services is in accordance with this Agreement. From time to time, and depending on the circumstances, Subcontractors located in other countries may participate in the Services, and, in some cases, BDO may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of Client's home country, BDO requires Subcontractors to agree to maintain the confidentiality of Client's information and observe BDO's policies concerning any confidential client information that BDO provides to Subcontractors. You agree that you shall bring no Claims against any Member Firm that is a Subcontractor in any way arising from, in respect of or in connection with the Services or this Agreement, except to the extent finally judicially determined to have resulted from the fraud or intentional misconduct of such Member Firm. A Member Firm that is a Subcontractor may enforce any limitations or exclusions of liability available to BDO under this Agreement.

Without our prior written consent, Client may not assign this Agreement except to a party that acquires substantially all of your assets and operations.

12. Dispute Resolution. Any dispute or claim between you and BDO arising out of or

relating to the Agreement or a breach of the Agreement, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud or claims based in whole or in part on any other common-law, statutory, regulatory, legal or equitable theory, and disputes regarding all fees, including attorneys' fees of any type, and/or costs charged under this Agreement ("Arbitration Claims") (except to the extent provided below) shall be submitted to binding arbitration administered by the American Arbitration Association ("AAA"), in accordance with its Commercial Arbitration Rules. Arbitration Claims shall be brought in a party's individual capacity, and not as a plaintiff or class member in any purported class or representative proceeding. Arbitration Claims shall be heard by a panel of three (3) arbitrators, to be chosen as follows: within fifteen (15) days after the commencement of arbitration, each party shall select one person to act as arbitrator; thereafter, the two individually selected arbitrators shall select a third arbitrator within ten (10) days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the AAA. The arbitration panel shall have the power to rule upon its own jurisdiction and authority, including any objection to the initial or continuing existence, validity, effectiveness or scope of this arbitration agreement. The arbitration panel may not consolidate more than one person's claims and may not otherwise preside over any form of a representative or class proceeding. The arbitration panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a federal or state court. The place of arbitration shall be the city in which the BDO office providing the majority of the Services involved is located, unless the parties agree in writing to a different location. Regardless of where the arbitration proceeding actually takes place, all aspects of the arbitration and the

Agreement shall be governed by the provisions of the laws of the State of New York (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the procedural and substantive law of such state shall be applied without reference to conflict of law rules. The parties shall bear their own legal fees and costs for all Arbitration Claims. The award of the arbitrators shall be accompanied by a reasoned opinion, and judgment on the award rendered by the arbitration panel may be entered in any court having jurisdiction thereof. Except as may be required by law or to enforce an award, neither a party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the parties to the Agreement.

The parties to the Agreement acknowledge that by agreeing to this arbitration provision, they are giving up the right to litigate claims against each other, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this arbitration provision, and that they voluntarily agree to binding arbitration.

13. Conflicts of Interest. BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts of interest arise or become known to us. Additionally, our engagement by Client will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in confidentiality provisions set forth herein, BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment

determines that such disclosure is required in connection with BDO's provision of services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act as professionals in legal proceedings that require disclosures, arbitrators in post-acquisition disputes or act as expert witnesses.

14. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. Subpoenas. If Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request for, or legal process for the production of, documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our standard rates, and to reimburse BDO for all related out-of-pocket costs (including outside attorneys' fees) that we incur.

16. Email Communications. BDO disclaims and waives, and the Client releases BDO from all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. External Computing Options. If, at the Client's request, BDO agrees to use certain external commercial services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol,

the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO disclaims, and the Client agrees to release BDO from, and indemnify BDO for, all liability arising out of or related to the use of such External Computing Options.

18. Electronic Transmissions. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

19. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. Independent Contractor. BDO is providing the Services to Client as an independent contractor bound by the terms hereof to perform the Services pursuant to the Client's instructions. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. Confidentiality. Each of the parties hereto shall treat and keep all the

"Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the Confidential Information only to its employees, partners, contractors, agents or its legal or other advisors, provided that they have: (i) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (ii) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or has commercial value in the party's business and is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If BDO is providing tax services for the Client, in no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If BDO is providing services for a Client that involves government contracting, BDO shall be permitted to disclose to any government or regulatory agency requesting such information the name of the BDO Client and any related information requested by such government or regulatory agency. If disclosure is required pursuant to

subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement), to the extent legally permissible, provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy all of the Confidential Information except for: (y) copies retained in work paper files retained to comply with a party's professional or legal obligations; and (z) such Confidential Information retained in accordance with the Receiving Party's normal data back-up procedures.

22. Intellectual Property. BDO shall retain the right to reuse the ideas, concepts, know-how, and techniques derived from the rendering of the Services so long as it does not require the disclosure of any of Client's Confidential Information (as defined above). BDO shall be entitled to all protections afforded under State and Federal statutory or common law with respect to any report, computer program (source code and object code) or programming and/or material documentation, manual, chart, specification, formula, database architecture, template, system model, copyright, diagram, description, screen display, schematic, blueprint drawing, tape, license, listing, invention, record, development frameworks, code libraries, best practices, general

knowledge, skills and experience, or other materials preexisting the execution of this Agreement ("BDO Intellectual Property"). Unless otherwise specifically stated in this Agreement, the reproduction, distribution or transfer, by any means or methods, whether direct or indirect, of any of BDO's or its agents' Intellectual Property or proprietary information by the Client is strictly prohibited.

23. Non-CPA Owner Notice Requirement. BDO is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Therefore, depending on the nature of the Services being provided, non-CPA owners may be involved in providing certain Services hereunder.

24. Entire Agreement. This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

[Signature Page to Follow]

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement, and is enforceable against the Client in accordance with its terms and conditions.

Accepted and Agreed to by:

Noble Drilling Services, Inc.

By: Jennifer Markham
Name: Jennifer Markham
Title: Tax Director

(Please sign and return to us one copy; retain a copy for your files)



Tel: 713-960-1706
Fax: 713-960-9549
www.bdo.com

2929 Allen Parkway, 20th Floor
Houston, TX 77019-7100

December 23, 2019

Jennifer Markham
Tax Director
Noble Drilling Services, Inc.
13135 Dairy Ashford Rd. #800
Sugar Land, TX

Re: Statement of Work - Related to Agreement for Professional Services and Terms and Conditions Dated December 23, 2019

Dear Ms. Markham:

This Statement of Work ("SOW") for state and local tax services, along with the letter dated December 23, 2019 and accompanying Terms and Conditions (which are incorporated into this SOW by reference), constitute the Agreement for Tax Services ("Agreement") between BDO USA, LLP ("BDO" or "we") and Noble Drilling Services, Inc. ("Client" or "Company" or "you"). Our acceptance of this agreement is contingent upon the satisfactory completion of our investigatory procedures. To the extent there is any conflict or inconsistency between the Terms and Conditions and any SOW, unless otherwise agreed to in writing, the Terms and Conditions shall prevail.

The SOW is effective on **December 23, 2019**. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Terms and Conditions applies only to the services (described below) provided under this SOW.

Scope of Services

BDO will provide state and local sales & use tax consulting services as directed by the Company.

Independence

In order for us to remain independent, professional standards require us to maintain certain respective roles and relationships with you with respect to the Services described in this SOW. Prior to performing such Services, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decision on behalf of your Company. However, we will provide advice and recommendations to assist management of the Company in performing its functions and fulfilling its responsibilities.

The Company agrees to perform the following functions in connection with our performance of our Services work:



1. Make all management decisions and perform all management functions with respect to the Services performed by us.
2. Assign an individual as the Company's representative with the suitable skills, knowledge and/or experience to oversee the Services performed, and evaluate the adequacy and results of the Services, (the individual is not required to possess the expertise to perform or re-perform such Service).
3. Accept responsibility for the results of the Services performed.

We, in our professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as making management decision or performing management functions. The Company must make all decisions with regard to our recommendations. By signing this Agreement, you acknowledge your acceptance of these responsibilities.

If our Services include representation of the Company before tax authorities, we may provide such authorized representation without impairing our independence, provided all decisions are made by the Company. We will commit the Company to a specific resolution only after we receive your explicit authorization to do so. We may provide representation before a taxing authority, provided such representation does not include a public forum such as a tax, district or federal court of claims, or equivalent state, local and foreign forum.

Fee Arrangement

BDO's fees for these services will be based on 80% of our standard hourly rates, and the value we deliver. Our standard hourly rates are as follows:

Partner/Principal	- \$855
Managing Director	- \$810
Senior Manager	- \$695
Experienced Manager	- \$600
Manager	- \$525
Experienced Senior Associate	- \$460
Senior Associate	- \$380
Experienced Associate	- \$275
Associate	- \$250
ParaPro	- \$150
Intern	- \$150

We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.



If you have any questions pertaining to this SOW, please contact David McIntyre at dmcintyre@bdo.com or (713) 407-3738.

* * * * *

BDO values your business and looks forward to many years of providing quality professional services to your Company.

Very truly yours,

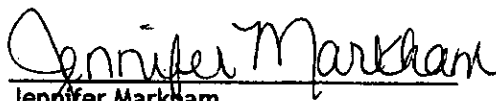
BDO USA, LLP

By: 
Name: Thomas A. Smith
Title: Partner

Date: 12/23/2019

Accepted and Agreed to by:

Noble Drilling Services, Inc.

By: 
Name: Jennifer Markham
Title: Tax Director

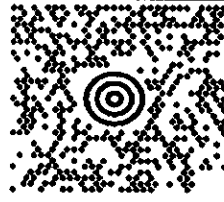
Date: 12/27/19

ANGEL ERVIN
336-289-2020
BDO USA, LLP
4135 MENDENHALL OAKS PKWY
HIGH POINT NC 27265

LTR

1 OF 1

SHIP TO:
NOBLE CORPORATION PLC
C/O EPIO CORPORATE RESTRUCTURING, L
CLAIMS PROCESSING CENTER
10300 SW ALLEN BLVD
BEAVERTON OR 97005-4833



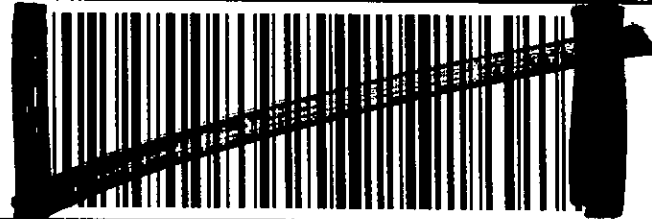
OR 971 7-01



UPS NEXT DAY AIR

TRACKING #: 1Z 519 FW4 01 9902 6554

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BILLING: P/P

User id: 925LGoldberg
Department: 925

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RECEIVED

AUG 28 2020

LEGAL SERVICES