



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 17, 2015

Christian J. Beckett  
Chief Executive Officer  
Pacific Drilling S.A.  
8-10, Avenue de la Gare  
L-1610 Luxembourg

**Re: Pacific Drilling S.A.  
Form 20-F for Fiscal Year Ended December 31, 2014  
Filed February 26, 2015  
File No. 001-35345**

Dear Mr. Beckett:

We have reviewed your July 16, 2015 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 9, 2015 letter.

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1. Expand your risk factor disclosure and the disclosure under "Our Business Strategies" to provide the more detailed information regarding the IMA that you provide in your supplemental response.

Christian J. Beckett  
Pacific Drilling S.A.  
August 17, 2015  
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Closing Comments

Please contact Paul Monsour, Staff Attorney, at (202) 551-3360, or me, at (202) 551-3740, with any questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources