

# **EXHIBIT G**



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June 5, 2017

*Via Federal Express*

Office of FOIA Services  
U.S. Securities and Exchange Commission  
100 F Street NW  
Washington, D.C. 20549

Re: Freedom of Information Request – Miller Energy Resources, Inc.

Dear Sir or Madam:

This is a Freedom of Information Request submitted to the U.S. Securities Exchange Commission (“SEC”) pursuant to 5 U.S.C. § 552.

By this letter I am requesting certain non-privileged documents, described more specifically below, produced to the SEC by Miller Energy Resources, Inc. (“Miller”), Cook Inlet Energy, LLC (“CIE”), Scott M. Boruff (“Boruff”), Paul W. Boyd (“Boyd”), Carlton W. Vogt, III (“Vogt”), David J. Voyticky (“Voyticky”), David M. Hall (“Hall”), KPMG LLP (“KPMG”), John Riordan (“Riordan”), Sam Bennett (“Bennett”), or any other individual or entity, relating to oil & gas assets in Alaska acquired by Miller in 2009 (“Alaska Assets”).

Specifically, I am requesting non-privileged documents relating to:

- Any non-privileged documents or correspondence received by the SEC between February 2011 to the present, from KPMG, Riordan, or Bennett, relating the Alaska Assets, that are not available on the SEC EDGAR website.
- Any non-privileged documents or correspondence received by the SEC from persons other than SEC employees between December 2009 and the present relating to the Alaska Assets that are not available on the SEC EDGAR website.
- A December 2009 document or email where Vogt cautions Boyd that the lack of any controls over expense estimates was a “concerning void.”

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- A December 22, 2009 email to Miller’s senior management from Vogt indicating a belief that the Company’s accounting staff was deficient, and that Boyd took too many short cuts on the accounting documents.
- An email or document written between December 2009 and January 2010 where Boyd asked Hall to obtain a reserve report that evaluates the Alaska properties using a pretax present value of net cash flows discounted at 10%.
- A January 2010 email or document where Hall hired a petroleum engineer firm to prepare a reserve report using a pretax present value of net cash flows discounted at 10% (“PV-10”).
- A February 8, 2010 email from Boyd to Hall where Boyd asks for a fair value for the fixed assets obtained in the acquisition of the Alaska Assets, indicating that the value should be something a willing buyer would pay, but that “[i]n the absence of that, replacement values or something similar would probably work.”
- A February 8, 2010 email from Hall directing personnel to contact an insurance broker and another oil and gas consulting company to ask them for a report reflecting fair value or replacement cost of fixed assets obtained in the acquisition of the Alaska Assets.
- A February 8, 2010 email in which a consulting firm, after being contact by Miller and being given the insurance broker’s original 2008 insurance report, informed Miller that the insurance study was a “good reference” but the report did not state “value or replacement cost.”
- A February 9, 2010 email response from the insurance broker with Hall copied saying they could not provide a report showing replacement costs.
- Any document, including any deposition or other transcript, reflecting a conference call from February 2010, with Boyd, Hall and Alaskan personnel, where Boyd said he could not wait weeks for a new report, that he “needed it quickly and he needed to base it on something . . . a professional had to sign off on it, not us, some third party . . . ,” and reflecting that Boyd and Hall decided to rely on the numbers in the insurance report as replacement costs, despite Hall being told by the broker that it could not provide the replacement costs.
- A draft insurance report dated September 5, 2008 and revised February 9, 2010 with Hall’s edits that changed key terms, including changing the name from “Loss Estimates Study” to “Asset Replacement Cost Study.”

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- A March 17, 2011 email from Vogt in which he expresses concern that the reserve report used suspect data and was completed on a “rushed basis,” as Miller “had very little time if none for any true due diligence of much depth into what [it] purchased.”
- A letter dated May 6, 2011 from Miller to the SEC.
- Any document produced in response to any FOIA request regarding the above matters filed by any other party.

We would be pleased to discuss this request with you and look forward to speaking with you or anyone else from the SEC. Please do not hesitate to contact me at the telephone number or email address above.

Sincerely,

*/s/ Times Wang*

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