

EXHIBIT H



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

June 28, 2017

Mr. Times Wang
Cohen Milstein Sellers & Toll PLLC
1100 New York Ave NW
Washington, DC 20001

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request Nos. 17-02840-FOIA and 17-02847-FOIA

Dear Mr. Wang:

This letter responds to your request dated June 5, 2017, and received in this office on June 7, 2017, for certain non-privileged documents 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").

Since your request contains multiple subjects, we divided it into ten (10) separate requests, as follows:

- Records produced by Miller relating to Alaska Assets [17-02840-FOIA];
- Records produced by CIE relating to Alaska Assets [17-02841-FOIA];
- Records produced by Boruff relating to Alaska Assets [17-02842-FOIA];
- Records produced by Boyd" relating to Alaska Assets [17-02843-FOIA];
- Records produced by Vogt relating to Alaska Assets [17-02844-FOIA];
- Records produced by Voyticky relating to Alaska Assets [17-02845-FOIA];
- Records produced by Hall relating to Alaska Assets [17-02846-FOIA];
- Records produced by KPMG relating to Alaska Assets [17-02847-FOIA];

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- Records produced by Riordan relating to Alaska Assets [17-02848-FOIA];
- Records produced by Bennett relating to Alaska Assets [17-02849-FOIA].

This letter only responds to Request Nos. 17-02840-FOIA and 17-02847-FOIA regarding Miller and KPMG, respectively. Your other requests will be responded to separately.

We are withholding records that may be responsive to your requests under 5 U.S.C. § 552(b)(7)(A), 17 CFR § 200.80(b)(7)(i). This exemption protects from disclosure records compiled for law enforcement purposes, the release of which could reasonably be expected to interfere with enforcement activities. Since Exemption 7(A) protects the records from disclosure, we have not determined if other exemptions apply. Therefore, we reserve the right to assert other exemptions when Exemption 7(A) no longer applies.

It is the general policy of the Commission to conduct its investigations on a non-public basis. Thus, subject to the provisions of FOIA, the Commission does not disclose the existence or non-existence of an investigation or information gathered unless made a matter of public record in proceedings brought before the Commission or in the courts. Accordingly, the assertion of this exemption should not be construed as an indication by the Commission or its staff that any violations of law have occurred with respect to any person, entity, or security.

I am the deciding official with regard to this adverse determination. You have the right to appeal my decision to the SEC's General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5)(iv). The appeal must be received within ninety (90) calendar days of the date of this adverse decision. Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

You may file your appeal by completing the online Appeal form located at https://www.sec.gov/forms/request_appeal, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

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You also have the right to seek assistance from me as a FOIA Public Liaison or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via email at ogis@nara.gov.

If you have any questions, please contact Sonja Osborne of my staff at osbornes@sec.gov or (202) 551-8371. You may also contact me at foiapa@sec.gov or (202) 551-7900.

Sincerely,



Ray J. McInerney
FOIA Branch Chief