

# **EXHIBIT J**



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

Office of FOIA Services

July 3, 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. 17-02842-FOIA, 17-02845-FOIA,  
17-02848-FOIA and 17-02849-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];

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- Records produced by KPMG relating to Alaska Assets [17-02847-FOIA];
- 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. 17-02842-FOIA, 17-02845-FOIA, 17-02848-FOIA and 17-02849-FOIA regarding Boruff, Voyticky, Riordan and Bennett, respectively. Your other requests will be responded to separately.

Please be advised that we can neither confirm nor deny the existence of any records responsive to your requests. If such records were to exist, they would be exempt from disclosure pursuant to FOIA Exemptions 6 and/or (7) (C), 5 U.S.C. § 552(b) (6) and (7) (C), 17 CFR § 200.80(b) (6) and (7) (iii). Under Exemption 6 the release of this type of information would constitute a clearly unwarranted invasion of personal privacy. Under Exemption 7(C) release of such information could reasonably be expected to constitute an unwarranted invasion of personal privacy. By outlining the provisions of these exemptions, we do not mean to imply in any way that records responsive to your requests exist.

You have the right to appeal this response 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 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](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.

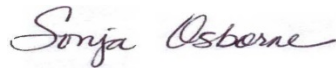
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You have the right to seek dispute resolution services from an SEC FOIA Public Liaison or the Office of Government Information Services (OGIS). A list of SEC FOIA Public Liaisons can be found on our agency website at <https://www.sec.gov/oso/contact/foia-contact.html>. OGIS can be reached at 1-877-684-6448 or <https://ogis.archives.gov/?p=/ogis/index.html>.

If you have any questions, please contact me at [osbornes@sec.gov](mailto:osbornes@sec.gov) or (202) 551-8371. You may also contact me at [foiapa@sec.gov](mailto:foiapa@sec.gov) or (202) 551-7900.

Sincerely,



Sonja Osborne  
FOIA Lead Research Specialist