

MILLER ENERGY RESOURCES, INC.
Form 10-K/A
July 15, 2014

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

FORM 10-K/A
(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: April 30, 2014

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

MILLER ENERGY RESOURCES, INC.
(Exact name of registrant as specified in its charter)

Tennessee 001-34732
(State or Other Jurisdiction (Commission
of Incorporation or Organization) File Number)
9721 Cogdill Road, Suite 302, Knoxville, TN 37932
(Address of Principal Executive Office) (Zip Code)
(865) 223-6575
(Registrant's telephone number, including area code)

62-1028629
(I.R.S. Employer
Identification No.)

Securities registered pursuant to Section 12(b) of the Act:

| Title of each class | Name of each exchange on which registered |
|---|---|
| Common Stock, par value \$0.0001 per share | New York Stock Exchange |
| 10.75% Series C Cumulative Redeemable Preferred Stock, par value \$0.0001 per share | New York Stock Exchange |
| 10.5% Series D Fixed Rate/Floating Rate Cumulative Redeemable Preferred Stock, par value \$0.0001 per share | New York Stock Exchange |

Securities registered pursuant to Section 12(g) of the Act:

None
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
 Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.
 Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
 Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
 Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

| | | | |
|-------------------------|-----------------------|---------------------------|--------------------------|
| Large accelerated filer | <input type="radio"/> | Accelerated filer | <input type="checkbox"/> |
| Non-accelerated filer | <input type="radio"/> | Smaller reporting company | <input type="radio"/> |

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).
 Yes No

The aggregate market value of the outstanding common stock, other than shares held by persons who may be deemed affiliates of the registrant, computed by reference to the closing sales price for the registrant's common stock on October 31, 2013 (the last business day of the registrant's most recently completed second quarter), as reported on the New York Stock Exchange-Composite Index, was approximately \$189,925,560. As of July 7, 2014, there were 46,076,707 shares of common stock of the registrant outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

None.

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

We have made forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 concerning the Company's operations, economic performance and financial condition in this report, our Annual Report on Form 10-K for the year ended April 30, 2014, and may make other forward-looking statements from time to time in other public filings, press releases and discussions with our management. These forward-looking statements include information concerning future production and reserves, schedules, plans, timing of development, contributions from oil and gas properties, marketing and midstream activities, and also include those statements preceded by, followed by or that otherwise include the words "may," "could," "believes," "expects," "anticipates," "intends," "estimates," "projects," "target," "goal," "plans," "objective," "should" or similar expressions or variations on such expressions. For these statements, we claim the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995.

Although we believe that the expectations reflected in such forward-looking statements are reasonable, we can give no assurance that our expectations will prove to be correct. We undertake no obligation to publicly update or revise any forward-looking statements whether as a result of new information, future events or otherwise. Certain capitalized terms not defined immediately below are defined later in this Annual Report on Form 10-K.

These forward-looking statements involve risk and uncertainties. Important factors that could cause actual results to differ materially from our expectations include, but are not limited to, the following risks and uncertainties:

- the potential for us to experience additional operating losses;
- material weaknesses in our internal control over financial reporting and our need to enhance our systems, accounting, controls and reporting performance;
- potential limitations imposed by debt covenants under our senior credit facilities on our growth and our ability to meet our business objectives;
- debt costs under our existing senior credit facilities;
- the ability of our lenders to redetermine the borrowing base under our First Lien RBL;
- our ability to meet the financial and production covenants contained in the First Lien RBL and/or Second Lien Credit Facility;
- whether we are able to complete or commence our drilling projects within our expected time frame or expected budget;
- our ability to recover proved undeveloped reserves;
- our ability to successfully acquire, integrate and exploit new productive assets in the future;
- whether we can establish production on certain leases in a timely manner before expiration;
- our ability to complete the work commitments required as terms of our Susitna Basin Exploration Licenses;
- our experience with horizontal drilling;
- risks associated with the hedging of commodity prices;
 - our dependence on third party transportation facilities;
- concentration risk in the market for the oil and natural gas we produce in Alaska;
- our ability to perform under the terms of our oil and gas leases, and exploration licenses with the Alaska DNR, including meeting the funding or work commitments of those agreements;
- uncertainties related to deficiencies identified by the SEC in our Form 10-K for 2011;
- the impact of natural disasters on our Cook Inlet Basin operations;
- the effect of global market conditions on our ability to obtain reasonable financing and on the prices of our common stock, 10.75% Series C Cumulative Redeemable Preferred Stock (the "Series C Preferred Stock") and 10.5% Series D Fixed Rate/Floating Rate Cumulative Redeemable Preferred Stock (the "Series D Preferred Stock");
- limitations placed on us with respect to the issuance and/or designation of additional preferred stock;
- litigation risks;
- the imprecise nature of our reserve estimates;
- risks related to drilling dry holes or wells without commercial quantities of hydrocarbons;
- fluctuating oil and gas prices and the impact on our results from operations;

the need to discover or acquire new reserves in the future to avoid declines in production;
differences between the present value of cash flows from proved reserves and the market value of those reserves;
the existence within the industry of risks that may be uninsurable;

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- the potential for shortages or increases in costs of equipment, services and qualified personnel;
- strong industry competition;
- constraints on production and costs of compliance that may arise from current and future environmental, FERC and other statutes, rules and regulations at the state and federal level;
- the potential to incur substantial penalties and fines if we fail to comply with all applicable FERC administered statutes, rules, regulations and orders;
- new regulation on derivative instruments used by us to manage our risk against fluctuating commodity prices;
- the impact that proposed federal, state, or local regulation regarding hydraulic fracturing could have on us;
- the effect that future environmental legislation could have on various costs;
- the impact of certain provisions included in the FY2015 U.S. federal budget on certain tax incentives and deductions we currently use;
- that no dividends may be paid on our common stock for some time;
- cashless exercise provisions of outstanding warrants;
- market overhang related to outstanding options, and warrants;
- the impact of non-cash gains and losses from derivative accounting on future financial results;
- risks to non-affiliate shareholders arising from the substantial ownership positions of affiliates;
- the effects of the change of control conversion features of our Series C and Series D Preferred Stock on a potential change of control;
- the junior ranking of our Series C and Series D Preferred Stock to our Series B Cumulative Redeemable Preferred Stock (the "Series B Preferred Stock") and all of our indebtedness;
- our ability to pay dividends on the Series C or Series D Preferred Stock;
- whether our Series C or Series D Preferred Stock is rated;
- the ability of our Series C or Series D Preferred Stockholders to exercise conversion rights upon a change of control;
- fluctuations in the market price of our Series C or Series D Preferred Stock;
- whether we issue additional shares of Series C or Series D Preferred Stock or additional series of preferred stock that rank on parity with the Series C and Series D Preferred Stock;
- the very limited voting rights held by our Series C and Series D Preferred Stockholders;
- the newness of the Series D Preferred Stock and the limited trading market of the Series C and Series D Preferred Stock; and
- risks related to our continued listing of the Series C and Series D Preferred Stock on the NYSE.

Most of these factors are difficult to predict accurately and are generally beyond our control. You should consider the areas of risk described in connection with any forward-looking statements that may be made herein. Readers are cautioned not to place undue reliance on these forward-looking statements, and readers should carefully review this annual report in its entirety, including the risks described in Item 1A. Risk Factors. Except for our ongoing obligations to disclose material information under the Federal securities laws, we undertake no obligation to release publicly any revisions to any forward-looking statements, to report events or to report the occurrence of unanticipated events. These forward-looking statements speak only as of the date of this annual report, and you should not rely on these statements without also considering the risks and uncertainties associated with these statements and our business.

OTHER PERTINENT INFORMATION

We maintain our web site at www.millerenergyresources.com. On our website, you will find detailed information regarding our company, our locations and our leadership team, as well as information for shareholders and investors on our media and investor pages. On our website, you can access, free of charge, electronic copies of the charters of the committees of our Board of Directors, other documents related to our corporate governance, and documents we file with the SEC, including our annual reports on Form 10-K, quarterly reports on Form 10-Q and current reports on Form 8-K, as well as any amendments to these reports filed or furnished pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934. Included in our annual and quarterly reports are the certifications of our principal executive officer and our principal financial officer that are required by applicable laws and regulations. Access to

these electronic filings is available as soon as reasonably practicable after we file such material with, or furnish it to, the SEC. You may also request printed copies of our committee charters or other governance documents free of charge by writing to our corporate secretary at the address on the cover of this report. Our reports filed with the SEC are made available to read and copy at the SEC's Public Reference Room at 100 F Street, N.E., Washington, D.C., 20549. You may obtain information about the Public Reference Room by contacting the SEC at 1-800-SEC-0330. Reports filed with the

SEC are also made available on its website at www.sec.gov. From time to time, we also post announcements, updates, and investor information on our website in addition to copies of all recent press releases. Information on our website or any other website is not incorporated by reference into, and does not constitute a part of, this annual report.

Unless specifically set forth to the contrary, when used in this annual report on Form 10-K, the terms "Miller Energy Resources," "Miller," the "Company," "we," "us," "ours," and similar terms refers to our Tennessee corporation Miller Energy Resources, Inc., formerly known as Miller Petroleum, Inc., and our subsidiaries, Miller Rig & Equipment, LLC, Miller Energy Colorado 2014-1, LLC, Miller Drilling, TN LLC, Miller Energy Services, LLC, East Tennessee Consultants, Inc. ("ETC"), East Tennessee Consultants II, LLC ("ETCII"), Miller Energy GP, LLC, and Cook Inlet Energy, LLC ("CIE").

Our fiscal year end is April 30. The year ended April 30, 2014 is referred to as "fiscal 2014" or "2014," the year ended April 30, 2013 is referred to as "fiscal 2013" or "2013," the year ended April 30, 2012 is referred to as "fiscal 2012" or "2012" and the year ending April 30, 2015 is referred to as "fiscal 2015" or "2015."

EXPLANATORY NOTE

The purpose of this Amendment No. 1 on Form 10-K/A is to amend Exhibit 99.1, the Reserve Report of Ryder Scott Company, L.P. at April 30, 2014 on Cook Inlet Assets, of the previously filed Annual Report on Form 10-K of Miller Energy Resources, Inc. for the year ended April 30, 2014, filed with the Securities and Exchange Commission on July 14, 2014 (the "Form 10-K"). A portion of the first page of Table B was inadvertently omitted due to a scanning error. Accordingly, Exhibit 99.1 of the Form 10-K is hereby amended and restated as set forth in this amendment to correct that error.

There are no other changes to the Form 10-K other than those set forth in this amendment. Except as set forth specifically herein, this amendment does not reflect events occurring after the filing of the Form 10-K, nor does it modify or update disclosures therein in any way other than as required to reflect the amended sections of the Form 10-K as set forth in this amendment. Among other things, forward-looking statements made in the Form 10-K have not been revised to reflect events that occurred or facts that became known to us after the filing of the Form 10-K, and such forward-looking statements should be read in their historical context.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

a. Documents included in this report:

The consolidated financial statements and Reports of Independent Registered Accounting Firms as listed in the 10-K were previously filed as part of the 10-K.

1. Exhibits

The following documents are filed as a part of this annual report on Form 10-K or are incorporated by reference to previous filings, if so indicated:

EXHIBIT

| NO. | DESCRIPTION |
|------|--|
| 2.1 | – Agreement and Plan of Reorganization dated December 20, 1996 between Triple Chip Systems, Inc. and Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K (Commission file number 033-02249-FW) dated January 15, 1997). |
| 2.2 | – Purchase and Sale Agreement, dated November 22, 2013, by and among Armstrong Cook Inlet, LLC, GMT Exploration Company, LLC, Dale Resources Alaska, LLC, Jonah Gas Company, LLC and Nerd Gas Company, LLC as sellers and Cook Inlet Energy as buyer (incorporated by reference to Registrant's Current Report on Form 8-K dated November 25, 2013). |
| 3.1 | – Certificate of Incorporation (incorporated by reference to Registrant's Annual Report on Form 10-KSB (Commission file number 033-02249-FW) for the year ended December 31, 1995). |
| 3.2 | – Certificate of Amendment of Certificate of Incorporation (incorporated by reference to Registrant's Annual Report on Form 10-KSB (Commission file number 033-02249-FW) for the year ended December 31, 1995). |
| 3.3 | – Certificate of Amendment of Certificate of Incorporation (incorporated by reference to Registrant's Annual Report on Form 10-KSB (Commission file number 033-02249-FW) for the year ended December 31, 1995). |
| 3.4 | – Certificate of Ownership and Merger and Articles of Merger between Triple Chip Systems, Inc. and Miller Petroleum, Inc. (incorporated by reference to Registrant's exhibits filed with the registration statement on Form SB-2 filed on January 17, 2001, SEC File No. 333-53856, as amended). |
| 3.5 | – Amended and Restated Charter of Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 29, 2010). |
| 3.6 | – Amended and Restated Bylaws of Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 29, 2010). |
| 3.7 | – Articles of Amendment to the Bylaws of Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on March 17, 2011). |
| 3.8 | – Articles of Amendment to the Charter of Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 15, 2011). |
| 3.9 | – Articles of Amendment to the Charter of Miller Energy Resources, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 2, 2012). |
| 3.10 | – Articles of Amendment to the Charter of Miller Energy Resources, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on August 17, 2012). |
| 3.11 | – Articles of Amendment to the Charter of Miller Energy Resources, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on September 4, 2012). |

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- 3.12 – Articles of Amendment to the Charter of Miller Energy Resources, Inc. (incorporated by reference to Exhibit 3.20 to Registrant's Registration Statement on Form 8A filed on September 28, 2012).
- 3.13 – Articles of Amendment to the Charter of Miller Energy Resources, Inc. (incorporated by reference to Exhibit 3.21 to Registrant's Registration Statement on Form 8A filed on September 26, 2013).
- 4.1 – Form of warrant issued to David M. Hall, Walter J. Wilcox, II and Troy Stafford (incorporated by reference to Registrant's Current Report on Form 8-K filed on December 23, 2009).
- †4.2 – Miller Petroleum, Inc. Stock Plan (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 29, 2010).
- 4.3 – Form of common stock purchase warrant for March 2010 private placement (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010), as amended by the Special Warrant Exercise Agreement filed as an exhibit to Registrant's Form 8-K filed on September 21, 2012.

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- 4.4 – Form of common stock purchase warrant issued to purchasers in the Miller Energy Income Fund 2009-A, LP offering (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).
- 4.5 – Form of common stock purchase warrant issued to Sutter Securities Incorporated (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010), as amended by the Special Warrant Exercise Agreement filed as an exhibit to Registrant's Form 8-K filed on September 21, 2012.
- 4.6 – 2011 Equity Compensation Plan (incorporated by reference to Registrant's Current Report on Form 8-K filed on March 17, 2011).
- 4.7 – Form of Series PPA Warrant (incorporated by reference to Registrant's Current Report on Form 8-K filed on April 12, 2012).
- 4.8 – Form of Common Stock Certificate (incorporated by reference to Registrant's Registration Statement on Form S-3 filed on September 6, 2012).
- 4.9 – Form of Series PPB warrant (incorporated by reference to Registrant's Current Report on Form 8-K filed on September 24, 2012).
- †4.10 – Form of option issued to Martin Funderlic (incorporated by reference to Registrant's Registration Statement on Form S-3 filed on October 5, 2012).
- *4.11 – Form of Warrant issued to MZ Group
- *4.12 – Form of Warrant issued to Michelle Borromeo
- *4.13 – Form of Warrant issued to Investor Relations Consultant
- *4.14 – Form of Warrant issued to William Weakley
- 10.1 – Purchase and Sale Agreement dated December 16, 1997 between AKS Energy Corporation and Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K (Commission file number 033-02249-FW) filed on March 17, 1998).
- 10.2 – Termination Agreement, General Release and Covenant No To Sue Dated June 13, 2008 with Cresta Capital Strategies, LLC (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2009).
- 10.3 – Agreement dated June 8, 2009 between Ky-Tenn Oil, Inc. and Miller Petroleum, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on June 12, 2009).
- 10.4 – Agreement dated June 18, 2009 for Sale of Capital Stock of East Tennessee Consultants, Inc. and Sale of Membership Interests of East Tennessee Consultants II, LLC (incorporated by reference to Registrant's Current Report on Form 8-K filed on June 24, 2009).
- 10.5 – Agreement for Sale of Membership Interest in Cook Inlet Energy, LLC (incorporated by reference to Registrant's Current Report on Form 8-K filed on December 23, 2009).
- 10.6 – Form of Securities Purchase Agreement for December 2009 private placement (incorporated by reference to Registrant's Current Report on Form 8-K filed on January 4, 2010).
- 10.7 – Form of Securities Purchase Agreement for March 2010 private placement (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).
- 10.8 – Form of Registration Rights Agreement for March 2010 private placement (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).
- 10.9 – Consulting Agreement dated March 12, 2010 with Bristol Capital, LLC (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).
- 10.10 – Assignment Oversight Agreement dated November 5, 2009 between Cook Inlet Energy, LLC and The State of Alaska Department of Natural Resources (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).
- 10.11 – Cook Inlet Energy, LLC Master Services Agreement with Fairweather E&P Services, Inc. dated January 1, 2010 (incorporated by reference to Registrant's Annual Report on Form 10-K for the

year ended April 30, 2010).

- 10.12 – Purchase and Sale Agreement by and between Cook Inlet Energy, LLC and Pacific Energy Alaska Operating LLC and Pacific Energy Alaska Holdings, LLC dated as of November 24, 2009 (incorporated by reference to Registrant's Current Report on Form 8-K/A filed on July 27, 2010).
- 10.13 – Cook Inlet Spill Prevention and Response, Inc. Bylaws and Response Action Contract (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2010).

- 10.14 – Settlement Agreement between Cook Inlet Pipe Line Company and Cook Inlet Energy, LLC (incorporated by reference to Registrant's Current Report on Form 8-K filed on November 26, 2010).
- 10.15 – Performance Bond Agreement between the State of Alaska and Cook Inlet Energy, LLC (incorporated by reference to Registrant's Current Report on Form 8-K filed on March 17, 2011).
- 10.16 – Contract of Construction and Sale between Miller Energy Resources, Inc. and Voorhees Equipment and Consulting, Inc. (incorporated by reference to Registrant's Current Report on Form 8-K filed on June 16, 2011).
- 10.17 – First Amendment to Consulting Agreement between Miller Energy Resources, Inc. and Bristol Capital, LLC (incorporated by reference to Registrant's Current Report on Form 8-K filed on June 17, 2011).
- 10.18 – Lease between Miller Energy Resources, Inc. and Pellissippi Pointe II, LLC (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2011).
- 10.19 – Form of Assignment of Membership Interest in Pellissippi Pointe, LLC (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2011).
- 10.20 – Form of Assignment of Membership Interest in Pellissippi Pointe II, LLC (incorporated by reference to Registrant's Annual Report on Form 10-K for the year ended April 30, 2011).
- 10.21 – Indemnification Agreement (incorporated by reference to Registrant's Quarterly Report on Form 10-Q filed on December 12, 2011).
- 10.22 – Sales Agreement with Tesoro Refining and Marketing Company (incorporated by reference to Registrant's Current Report on Form 8-K filed on March 15, 2012, and amended on April 24, 2012).
- 10.23 – Loan Agreement, dated as of June 29, 2012 between Miller Energy Resources, Inc. and Apollo Investment Corporation (incorporated by reference to Registrant's Current Report on Form 8-K filed on July 5, 2012).
- 10.24 – Guarantee and Collateral Agreement, dated as of June 29, 2012, among Miller Energy Resources, Inc., each of its consolidated subsidiaries (excluding Miller Energy Income 2009-A, LP), as guarantors and grantors, and Apollo Investment Corporation, as secured party (incorporated by reference to Registrant's Current Report on Form 8-K filed on July 5, 2012).
- †10.25 – Employment Agreement with Catherine Rector (incorporated by reference to Registrant's Current Report on Form 8-K filed on July 31, 2012).
- 10.26 – Acknowledgment and Amendment Regarding Series B Preferred Stock, dated August 13, 2012 (incorporated by reference to Registrant's Current Report on Form 8-K filed on August 17, 2012).

- 10.27 – Special Warrant Exercise Agreement (incorporated by reference to Registrant's Current Report on Form 8-K filed on September 21, 2012).
- 10.28 – Bristol Warrant Exercise Agreement (incorporated by reference to Registrant's Current Report on Form 8-K filed on September 21, 2012).
- 10.29 – Acknowledgment and Amendment No. 2 (Series C Preferred Stock, Covenant Compliance, PDC Acquisition and APOD Adjustment), dated September 24, 2012 (incorporated by reference to Registrant's Current Report on Form 8-K filed on September 26, 2012).
- 10.30 – Acknowledgment and Amendment No. 3, dated November 14, 2012 (incorporated by reference to Registrant's Current Report on Form 8-K filed on November 16, 2012).
- 10.31 – Waiver and Amendment No. 4, dated February 7, 2013 (incorporated by reference to Registrant's Current Report on Form 8-K filed on February 7, 2013).
- 10.32 – Waiver and Amendment No. 5, dated July 11, 2013 (incorporated by reference to Registrant's Current Report on Form 8-K filed on July 12, 2013).
- †10.33 – Amended and Restated Employment Agreement with Catherine Rector dated July 22, 2013 (incorporated by reference to Registrant's Current Report on Form 8-K filed on July 26, 2013).
- 10.34 – Amendment No. 6 (incorporated by reference to Registrant's Current Report on Form 8-K filed on August 5, 2013).
- †10.35 – Employment Agreement with Scott M. Boruff, dated as of July 29, 2013 (incorporated by referenced to Exhibit 10.1 to Registrant's Current Report on Form 8-K/A filed on August 28, 2013).
- †10.36 – Employment Agreement with David J. Voyticky, dated as of July 29, 2013 (incorporated by referenced to Exhibit 10.2 to Registrant's Current Report on Form 8-K/A filed on August 28, 2013).

- †10.37 – Employment Agreement with Deloy Miller, dated as of July 29, 2013 (incorporated by referenced to Exhibit 10.3 to Registrant’s Current Report on Form 8-K/A filed on August 28, 2013).
- †10.38 – Employment Agreement with David M. Hall, dated as of July 29, 2013 (incorporated by referenced to Exhibit 10.4 to Registrant’s Current Report on Form 8-K/A filed on August 28, 2013).
- †10.39 – Employment Agreement with Kurt C. Yost, dated as of July 29, 2013 (incorporated by referenced to Exhibit 10.5 to Registrant’s Current Report on Form 8-K/A filed on August 28, 2013).
- 10.40 – Revised and Restated Consent and Amendment No. 7, dated as of September 20, 2013 (incorporated by reference to Registrant’s Current Report on Form 8-K filed on September 26, 2013).
- 10.41 – Waiver and Amendment No. 8 (incorporated by reference to Registrant’s Current Report on Form 8-K filed on December 9, 2013).
- 10.42 – Settlement Agreement dated January 24, 2014 between Miller Energy Resources, Inc. and CNX Gas Company, LLC (incorporated by reference to Registrant’s Current Report on Form 8-K filed on January 30, 2014).
- 10.43 – Extension of Date for Prepayment of Tranche B Loan without Prepayment Premium (incorporated by reference to Registrant’s Current Report on Form 8-K filed on January 31, 2014).
- 10.44 – Amended and Restated Credit Agreement dated as of February 3, 2014 among Miller Energy Resources, Inc., as Borrower, and Apollo Investment Corporation, as Arranger and Administrative Agent (incorporated by reference to Exhibit 10.01 to Registrant’s Current Report on Form 8-K filed on February 6, 2014).
- 10.45 – Amended and Restated Guarantee and Collateral Agreement in favor of Apollo Investment Corporation, as Administrative Agent (incorporated by reference to Exhibit 10.02 to Registrant’s Current Report on Form 8-K filed on February 6, 2014).
- 10.46 – Trans-Foreland Pipeline Development Agreement dated February 6, 2014 between Cook Inlet Energy, LLC, Tesoro Alaska Company and Trans-Foreland Pipeline Company, LLC (incorporated by reference to Registrant’s Current Report on Form 8-K filed on February 12, 2014).
- †10.47 – Employment Agreement with John M. Brawley (incorporated by reference to Registrant’s Current Report on Form 8-K filed on February 18, 2014).
- †10.48 – Amendment to Executive Employment Agreements dated March 10, 2014 (incorporated by reference to Registrant’s Current Report on Form 8-K filed on March 13, 2014).
- 10.49 – Settlement Agreement dated March 28, 2014 among Miller Energy Resources, Inc. and Bristol Investment Fund, Ltd., Bristol Capital, LLC, Bristol Capital Advisors, LLC and Mr. Paul Kessler (incorporated by reference to Registrant’s Current Report on Form 8-K filed on March 31, 2014).
- 10.50 – Purchase Option Agreement between the Company and Baker Process, Inc. dated as of March 31, 2014 (incorporated by reference to Registrant’s Current Report on Form 8-K filed on April 2, 2014).
- 10.51 – Rig Equipment Purchase Agreement by and between Miller Energy Resources, Inc., as Buyer and Baker Process, Inc., as Seller (incorporated by reference to Registrant’s Current Report on Form 8-K filed on May 6, 2014).
- 10.52 – Master Lease between Miller Energy Resources, Inc. and First National Capital, LLC (incorporated by reference to Exhibit 10.1 to Registrant’s Current Report on Form 8-K filed on May 14, 2014).
- 10.53 – Equipment Schedule No. 1 between Miller Energy Resources, Inc. and First National Capital, LLC (incorporated by reference to Exhibit 10.2 to Registrant’s Current Report on Form 8-K filed on May 14, 2014).
- 10.54 – Interim Term Lease Schedule between Miller Energy Resources, Inc. and First National Capital, LLC (incorporated by reference to Exhibit 10.3 to Registrant’s Current Report on Form 8-K filed

on May 14, 2014).

- 10.55 – Credit Agreement dated as of June 2, 2014 among Miller Energy Resources, Inc. as Borrower, and KeyBank National Association, as Administrative Agent (incorporated by reference to Exhibit 10.1 to Registrant’s Current Report on Form 8-K filed on June 6, 2014).
- 10.56 – Guarantee and Collateral Agreement in favor of KeyBank National Association, as Administrative Agent (incorporated by reference to Exhibit 10.2 to Registrant’s Current Report on Form 8-K filed on June 6, 2014).
- 10.57 – Amendment No. 1 to Credit Agreement and Guarantee and Collateral Agreement dated as of June 2, 2014 (incorporated by reference to Exhibit 10.3 to Registrant’s Current Report on Form 8-K filed on June 6, 2014).
- †10.58 – Extension Agreement dated June 3, 2014 between David J. Voyticky and Miller Energy Resources, Inc. (incorporated by reference to Exhibit 10.4 to Registrant’s Current Report on Form 8-K filed on June 6, 2014).
- 10.59 – Purchase and Sale Agreement between the Company and Teras (incorporated by reference to Registrant’s Current Report on Form 8-K filed on July 8, 2014).

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|-----------|---|--|
| †*10.60 | – | Employment Agreement with Conrad Perry. |
| *10.61 | – | Form of Director and Officer Indemnification Agreement |
| *21.1 | – | Subsidiaries of the registrant |
| ***23.1 | – | Consent of Ryder Scott Company, L.P. |
| *23.2 | – | Consent of Ralph E. Davis Associates, Inc. |
| *23.3 | – | Consent of KPMG LLP |
| ***31.1 | – | Rule 13a-14(a)/15d-14(a) certification of Chief Executive Officer |
| ***31.2 | – | Rule 13a-14(a)/15d-14(a) certification of Chief Financial Officer |
| ***32.1 | – | Section 1350 certification of Chief Executive Officer |
| ***32.2 | – | Section 1350 certification of Chief Financial Officer |
| ***99.1 | – | Reserve Report of Ryder Scott Company, L.P. at April 30, 2014 on Cook Inlet assets |
| *99.2 | – | Reserve Report of Ralph E. Davis Associates, Inc. at April 30, 2014 on Appalachian region assets |
| **101.INS | – | XBRL Instance Document |
| **101.SCH | – | XBRL Taxonomy Extension Schema Document |
| **101.CAL | – | XBRL Taxonomy Extension Calculation Linkbase Document |
| **101.DEF | – | XBRL Taxonomy Extension Definition Document |
| **101.LAB | – | XBRL Taxonomy Extension Label Linkbase Document |
| **101.PRE | – | XBRL Taxonomy Extension Presentation Linkbase Document |

* Previously filed.

** In accordance with Regulation S-T, the XBRL-formatted interactive data files that comprise Exhibit 101 in this report on Form 10-K shall be deemed "furnished" and not "filed."

*** Filed herewith.

† Indicates management contract or compensatory plan or arrangement.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: July 15, 2014

MILLER ENERGY RESOURCES, INC.

By: /s/ SCOTT BORUFF
 Chief Executive Officer
 MILLER ENERGY RESOURCES, INC.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

| Signature | Title | Date |
|---|--|---------------|
| /s/ DELOY MILLER Deloy Miller | Executive Chairman of the Board | July 15, 2014 |
| /s/ SCOTT M. BORUFF Scott M. Boruff | Chief Executive Officer, Director, Principal Executive Officer | July 15, 2014 |
| /s/ JOHN M. BRAWLEY John M. Brawley | Chief Financial Officer, Principal Financial Officer | July 15, 2014 |
| /s/ BOB G. GOWER Bob G. Gower | Director | July 15, 2014 |
| /s/ GERALD E. HANNAHS, JR. Gerald E. Hannahs, Jr. | Director | July 15, 2014 |
| /s/ JOSEPH T. LEARY Joseph T. Leary | Director | July 15, 2014 |
| /s/ WILLIAM B. RICHARDSON William B. Richardson | Director | July 15, 2014 |
| Marceau N. Schlumberger | Director | July 15, 2014 |
| /s/ CHARLES M. STIVERS Charles M. Stivers | Director | July 15, 2014 |