

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ALASKA**

In re: § Chapter 11
Cook Inlet Energy, LLC, *et al.*;¹ § Case No. 15-00236
Debtors. § Jointly Administered

**JOINT PLAN OF REORGANIZATION OF MILLER ENERGY RESOURCES, INC.
AND CERTAIN OF ITS SUBSIDIARIES UNDER CHAPTER 11 OF
THE BANKRUPTCY CODE**

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Dated: Houston, Texas
December 17, 2015.

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are Cook Inlet Energy, LLC, an Alaska limited liability company (6643); Miller Energy Resources, Inc., a Tennessee corporation (8629); Miller Drilling, TN LLC, a Tennessee limited liability company (8891); Miller Energy Services, LLC, a Delaware limited liability company (8670); Miller Energy GP, LLC, a Delaware limited liability company (0999); Miller Rig & Equipment, LLC, a Delaware limited liability company (8727); East Tennessee Consultants, Inc., a Tennessee corporation (3108); East Tennessee Consultants II, L.L.C., a Tennessee limited liability company (0107); Anchor Point Energy, LLC, an Alaskan limited liability company (7946); Savant Alaska, LLC, a Colorado limited liability company (0579); and Nutaaq Operating LLC, an Alaska limited liability company (2908)

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EXHIBITS

Exhibit “A” – Description of Miller New Common Stock

Exhibit “B” – Causes of Action and Avoidance Actions Contributed to the Creditor Trust

Exhibit “C” – Potential Released Claim Parties

Miller Energy Resources, Inc. and the Miller Debtor Subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), jointly propose the following plan of reorganization under chapter 11 of the Bankruptcy Code.

ARTICLE I
DEFINITIONS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME

1.01 Definitions. The following terms used in the Plan shall have the respective meanings defined below:

“Administrative Expense” means a Claim for payment incurred between the Commencement Date and the Effective Date, inclusive of an administrative expense of a kind specified in section 503(b)(4) of the Bankruptcy Code and entitled to priority under section 507(a)(2) of the Bankruptcy Code, but shall not include Professional Fee Claims or Lender Adequate Protection Claims.

“Administrative Expense Bar Date” means the date that is thirty (30) days after the Effective Date.

“Advisors” means, as to any Entity, each of such Entity’s financial advisors, investment bankers, Professionals, accountants, consultants, representatives, attorneys and other professionals and each of their respective employees, members, parent corporations, subsidiaries, Affiliates and partners. To the extent there is an Assigned Action against an Advisor listed on Exhibit “B”, such Advisor shall not be a Released Party.

“Affiliate” shall have the meaning set forth in section 101(2) of the Bankruptcy Code.

“Allowed” means

i) with respect to any Claim (a) as to which no objection or request for estimation has been filed on or before the Claims Objection Deadline or the expiration of such other applicable period fixed by the Bankruptcy Court or the Plan; (b) as to which any objection has been settled, waived, withdrawn or denied by a Final Order or in accordance with the Plan; or (c) that is allowed (i) by a Final Order, (ii) by an agreement between the holder of such Claim and the Debtors or the Reorganized Debtors or (iii) pursuant to the terms of the Plan. An allowed Claim (a) includes a Disputed Claim to the extent such Disputed Claim becomes Allowed after the Effective Date and (b) shall be net of any valid setoff exercised with respect to such Claim pursuant to the provisions of the Bankruptcy Code and applicable law. Unless otherwise specified herein or by order of the Bankruptcy Court, an Allowed Administrative Expense or Allowed Claim shall not, for any purpose under the Plan, include interest on such Administrative Expense or Claim from and after the Commencement Date; and

ii) with respect to any Equity Interest: an Equity Interest in Miller that has been or hereafter is listed by Miller in its books and records as liquidated in number or amount (including the liquidation preference amount for preferred stock) and is not disputed or contingent. To the extent an Equity Interest is a Disputed Equity Interest, the Debtors or Reorganized Debtors may,

in their discretion, bring an objection or other motion before the Bankruptcy Court with respect to resolution of a Disputed Equity Interest.

“Assigned Actions” means the Causes of Action listed on or deemed to be included on Exhibit “B” contributed to the Creditor Trust.

“Avoidance Actions” means any actions commenced, or that may be commenced, before or after the Effective Date pursuant to section 544, 545, 547, 548, 549, 550, 551 or 553 of the Bankruptcy Code.

“Ballot” means any ballot for voting to accept or reject the Plan.

“Bankruptcy Code” means The Bankruptcy Reform Act of 1978, as codified in title 11 of the United States Code, as now in effect or hereafter amended.

“Bankruptcy Court” means the United States Bankruptcy Court for the District of Alaska, including the United States District Court for the District of Alaska at any time the reference of the Chapter 11 Cases to the United States Bankruptcy Court or any matter or proceeding in the Chapter 11 Cases, was or shall be withdrawn.

“Bankruptcy Rules” means collectively, the Federal Rules of Bankruptcy Procedure and the Official Bankruptcy Forms, the Federal Rules of Civil Procedure, as applicable to the Chapter 11 Cases or proceedings therein, and the local rules of the Bankruptcy Court, all as now in effect or hereafter amended.

“Business Day” means any day, excluding Saturdays, Sundays or “legal holidays” (as defined in Bankruptcy Rule 9006(a)), on which commercial banks are open for business in Houston, Texas.

“Cash” means cash and cash equivalents.

“Causes of Action” means all actions, causes of action (including Avoidance Actions), liabilities, obligations, rights, suits, damages, judgments, remedies, demands, setoffs, defenses, recoupments, crossclaims, counterclaims, third-party claims, indemnity claims, contribution claims or any other claims or causes of action whatsoever, whether known or unknown, matured or unmatured, fixed or contingent, liquidated or unliquidated, disputed or undisputed, suspected or unsuspected, foreseen or unforeseen, direct or indirect, choate or inchoate, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission or other event occurring prior to the Commencement Date or during the course of the Chapter 11 Cases, including through the Effective Date.

“CEO” means the chief executive officer of Miller or the Reorganized Miller, as applicable.

“Certificate” means any certificate, instrument, or other document evidencing an Existing Security.

“Chapter 11 Cases” means the jointly administered chapter 11 cases of the Debtors.

“Claim” means a claim, as defined in section 101(5) of the Bankruptcy Code, against a Debtor.

“Claims Objection Deadline” means the first Business Day that is the latest of (i) 180 days after the Effective Date; or (ii) such other date as may be established by the Bankruptcy Court.

“Class” means one of the classes of Claims or Equity Interests described in the Plan.

“Commencement Date” means October 1, 2015, the date on which the Debtors filed their voluntary petitions for relief or consented to any involuntary petitions commencing the Chapter 11 Cases.

“Committee” means the official committee of unsecured creditors appointed in the Chapter 11 Case for Cook Inlet Energy, LLC on October 16, 2015, as such committee may be reconstituted from time to time and as its role may be expanded by the United Street Trustee from time to time to include any of the other Chapter 11 Cases.

“Confirmation” means the Bankruptcy Court’s entry of the Confirmation Order on the docket in the Chapter 11 Cases, in accordance with section 1129 of the Bankruptcy Code and subject to all conditions specified in Article 9.01.

“Confirmation Date” means the date upon which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases.

“Confirmation Hearing” means the Bankruptcy Court’s hearing on Confirmation of the Plan pursuant to section 1129 of the Bankruptcy Code, as it may be adjourned or continued from time to time.

“Confirmation Order” means the Bankruptcy Court’s order confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

“Consummation” means the occurrence of the Effective Date.

“Continuing” has the meaning set forth in section 4.13 of this Plan.

“Credit Agreement” means that certain Amended and Restated Credit Agreement, as may have been amended from time to time, dated as of February 3, 2014, among Miller, as borrower, the Miller Debtor Subsidiaries, as guarantors and the Lenders, and all related guaranty, security, and other documents executed in connection therewith.

“Credit Agreement Claims” means, collectively, the Claims of each Lender on account of, arising under or in connection with the Credit Agreement.

“Creditor Trust” means that certain trust that will come into existence upon the Effective Date, which trust shall be formed pursuant to and governed by the Trust Agreement.

“Creditor Trust Assets” means (i) the Unsecured Cash Distribution; and (ii) the Assigned Actions (and any proceeds thereof, including any Cash or other property received from third parties from the prosecution, settlement, or compromise of any Assigned Actions), all of which shall vest in the Creditor Trust on the Effective Date pursuant to the Plan and in accordance with the Trust Agreement.

“Cure” means the payment of Cash by a Debtor, or the Distribution of other property, as necessary to cure a default by a Debtor under an executory contract or unexpired lease of a Debtor and to permit a Debtor to assume such contract or lease under section 365(a) of the Bankruptcy Code.

“Debtor” means each of Miller and the Miller Debtor Subsidiaries on and after the Commencement Date, and “Debtors” means all of them collectively, and when the context so requires.

“Disallowed Claim” means any Claim against any Debtor that has not been Allowed, in whole or in part, by Final Order of the Bankruptcy Court, or that has been withdrawn, in whole or in part, by the Holder thereof.

“Disbursing Agent” means, as applicable, the Reorganized Debtors or any party designated by the Reorganized Debtors, in their sole discretion, to serve as a disbursing agent under the Plan to make or facilitate distributions pursuant to the Plan.

“Disclosure Statement” means the written disclosure statement that relates to the Plan in the form approved by the Bankruptcy Court, as amended, supplemented or modified from time to time.

“Disputed” means, with respect to any Claim or Equity Interest, any Claim or Equity Interest to which the Debtors or any other party in interest has filed a timely objection or request for estimation in accordance with the Bankruptcy Code and the Bankruptcy Rules or that is otherwise disputed by the Debtors in accordance with applicable law.

“Distribution” means any distribution made under the Plan to the Holders of Allowed Claims.

“Distribution Date” means the Effective Date (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such Claim becomes an Allowed Claim, or as soon as reasonably practicable thereafter) or, if not the Effective Date, such date occurring as soon as reasonably practicable after the Effective Date, on which the Disbursing Agent first makes Distributions to Holders of Allowed Claims as provided in the Plan.

“Effective Date” means the date that is the first Business Day after the Confirmation Date on which the (a) conditions to the Plan’s consummation set forth in Article 9.02 hereof have been satisfied or waived and (b) no stay of the Confirmation Order is in effect.

“Entity” shall have the meaning set forth in section 101(15) of the Bankruptcy Code, including all Persons.

“Equity Interests” means Miller Common Stock Interests, Miller Preferred Stock Interests, Miller Other Equity Interests and Miller Subsidiary Debtor Interests, and includes any litigation claims for damages in connection with the purchase or sale of the foregoing, which claims shall be treated as subordinated pursuant to section 510(b) of the Bankruptcy Code.

“Estate” means the estate of any of the Debtors in the Chapter 11 Cases, and “Estates” means, collectively, the estates of all of the Debtors in the Chapter 11 Cases, as created under section 541 of the Bankruptcy Code.

“Existing Securities” means all Equity Interests.

“Exit Facility” means the Exit Facility Credit Agreement and all related guaranty, security, and other documents in form and substance reasonably acceptable to the Debtors, the Lenders and the Exit Facility Lenders, to be entered into by Reorganized Miller and certain of the Reorganized Subsidiaries on the Effective Date, for a credit facility in the aggregate principal amount of up to \$20 million or in some other amount as may be agreed by the Debtors and the Exit Facility Lenders in their sole discretion and disclosed in the Plan Supplement.

“Exit Facility Agent” means the administrative agent for the Exit Facility Lenders.

“Exit Facility Credit Agreement” means the credit agreement with respect to the Exit Facility. If the Exit Facility is agreed, the Exit Facility Credit Agreement shall be in form and substance reasonably acceptable to the Debtors, the Exit Facility Agent, the Exit Facility Lenders and the Lenders and in substantially the form to be contained in the Plan Supplement.

“Exit Facility Lenders” means, collectively, the Exit Facility Agent and the lenders under the Exit Facility Credit Agreement together with successors and assigns. The Lenders shall be the Exit Facility Lenders.

“Face Amount” means when used in reference to (a) a Disputed Claim, the full stated amount claimed by the Holder thereof in any proof of Claim timely filed with the Bankruptcy Court, (b) an Allowed Claim, the Allowed amount thereof, and (c) an Equity Interest, the number of shares evidencing such Equity Interests or the liquidation preference amount, as applicable.

“Final Order” means, as applicable, an order or judgment, entered by the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter, that has not been amended, modified or reversed, and as to which (i) no stay is in effect, (ii) the time to seek rehearing, file a notice of appeal or petition for certiorari has expired, (iii) no appeal, request for stay, petition seeking certiorari, or other review has been timely filed and is pending

and (iv) any appeal that has been taken, any petition for certiorari, or motion for a new trial, reargument or rehearing that has been or may be filed has been resolved by the highest court to which the order or judgment was appealed or from which certiorari was sought; provided, however, that the possibility that a motion under section 502(j) of the Bankruptcy Code, Rule 59 or 60 of the Federal Rules of Civil Procedure, or any analogous rule (whether federal or state) may be but has not then been filed with respect to such order shall not cause such order not to be a Final Order.

“General Unsecured Claim” means Unsecured Claims other than the Lender Deficiency Claims.

“Holder” and, collectively, “Holders,” means a Person or Entity legally or beneficially, as applicable, holding a Claim or Equity Interest.

“Impaired” means, when used with reference to a Claim or Equity Interest, a Claim or Equity Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

“Impaired Claim” means a Claim classified in an Impaired Class.

“Impaired Class” means each of Classes 2, 4 and 5, as set forth in Article III of the Plan.

“Intercompany Claims” means any Claim against any Debtor by or among any other Debtor(s), other than Administrative Expenses.

“Lenders” means Apollo Investment Corporation (as administrative agent and as lender), Highbridge Principal Strategies – Specialty Loan Fund III, L.P.; Highbridge Principal Strategies - Specialty Loan VG Fund, L.P.; Highbridge Principal Strategies - NDT Senior Loan Fund, L.P.; Highbridge Principal Strategies - Specialty Loan Institutional Fund III, L.P.; Highbridge Specialty Loan Institutional Holdings Limited; Highbridge Aiguilles Rouges Sector A Investment Fund, L.P.; Highbridge Specialty Loan Sector A Investment Fund, L.P.; Lincoln Investment Solutions, Inc.; and Highbridge Specialty Loan Holdings II, L.P., together with their successors and assigns, whether prior to the Effective Date as the Holders of the Credit Agreement Claims or after the Effective Date as the holders of the New Notes.

“Lender Adequate Protection Claims” means any Claims for adequate protection of the Lenders as set forth in the various cash collateral orders in the Chapter 11 Cases, including liens and claims granted under sections 361, 363 and 507(b) of the Bankruptcy Code.

“Lender Deficiency Claims” means, collectively, the excess of the amount of the Credit Agreement Claims over the value of the collateral securing such Claims.

“Lender Secured Claims” means Credit Agreement Claims other than the Lender Deficiency Claims and Lender Adequate Protection Claims.

“Lien” means any lien, lease, right of first refusal, servitude, claim, pledge, option, charge, hypothecation, easement, security interest, right-of-way, encroachment, mortgage, deed of trust, and/or any other encumbrance, restriction or limitation whatsoever.

“Management Incentive Plan” means the management incentive plan to be adopted by the New Board pursuant to which Management Stock may be issued and/or cash bonuses may be awarded.

“Management Stock” means the restricted shares of New Miller Common Stock, par value \$0.0001 per share, authorized by the New Board to be issued by Reorganized Miller under the Management Incentive Plan.

“Miller” means Miller Energy Resources, Inc., a Tennessee corporation.

“Miller Common Stock” means, without duplication, (i) Miller’s common stock, par value \$0.0001 per share, issued and outstanding immediately prior to the Effective Date, (ii) the Miller Existing Restricted Common Stock and (iii) the Miller Existing Option Shares.

“Miller Common Stock Interests” means all of the Miller Common Stock.

“Miller Debtor Subsidiaries” means (a) the following limited liability companies as to which Miller is the sole member: Cook Inlet Energy, LLC, an Alaska limited liability company; Miller Energy Services, LLC, a Delaware limited liability company; Miller Energy GP, LLC, a Delaware limited liability company; Miller Rig & Equipment, LLC, a Delaware limited liability company; Miller Drilling, TN LLC, a Tennessee limited liability company; East Tennessee Consultants II, LLC., a Tennessee limited liability company; and Savant Alaska, LLC, a Colorado limited liability company; (b) Anchor Point Energy, LLC, an Alaskan limited liability company whose sole member is Cook Inlet Energy, LLC; (c); Nutaaq Operating LLC, an Alaska limited liability company whose sole member is Savant Alaska, LLC; and (d) East Tennessee Consultants, Inc., a Tennessee corporation whose sole shareholder is Miller.

“Miller Equity Interests” means Miller Common Stock Interests, Miller Preferred Stock Interests and Miller Other Equity Interests, and includes any litigation claims for damages in connection with the purchase or sale of the foregoing, which claims shall be treated as subordinated pursuant to section 510(b) of the Bankruptcy Code. For the avoidance of doubt, Miller Equity Interests include the Claims of the Securities Plaintiffs against Miller similar to those asserted or to be asserted in the Securities Class Actions.

“Miller Existing Option Shares” means shares of Miller common stock, par value \$0.0001 per share issued and outstanding immediately before the Effective Date as a result of the exercise of options to purchase Miller Common Stock prior to the Effective Date.

“Miller Existing Restricted Common Stock” means Miller’s Common Stock that is restricted and issued pursuant to Miller’s existing long-term incentive plans and related agreements.

“Miller Other Equity Interests” means collectively, (a) all unexercised incentive stock options, non-qualified stock options, and stock appreciation rights granted under any Miller-sponsored stock option plans, (b) any other unexercised options, warrants, or rights, contractual or otherwise, if any, to acquire or receive an Equity Interest existing immediately before the

Effective Date, and (c) all Miller common stock issued and held in treasury as of immediately before the Effective Date, in each case including any common stock into which the Miller Preferred Stock Interests may be converted under certain circumstances.

“Miller Preferred Stock Interests” means the (i) 10.75% Series C Cumulative Redeemable Preferred Stock, (ii) 10.5% Series D Fixed Rate/Floating Rate Cumulative Redeemable Preferred Stock and (iii) Series B Redeemable Preferred Stock, in each case as provided for in the Amended and Restated Charter of Miller as of January 29, 2015.

“Miller Subsidiary Debtor Interests” means all of the membership interests or issued and outstanding common stock, as the case may be, in the Miller Debtors Subsidiaries.

“Miller Subsidiary Guarantees” means the guarantees of the Miller Debtor Subsidiaries of Miller’s obligations under the Credit Agreement.

“New Board” means the initial board of directors for Reorganized Miller, as the same may be constituted from time to time.

“New Miller Common Stock” means all of the new common stock, par value \$0.0001 per share, authorized by the Plan to be issued by Reorganized Miller on the Effective Date. See Exhibit “A” for additional terms.

“New Miller Organizational Documents” means such certificates or articles of incorporation, by-laws, or such other applicable formation documents of Reorganized Miller, in form and substantive reasonably acceptable to the Debtors and the Lenders and in substantially the form contained in the Plan Supplement.

“New Notes” means \$60 million in aggregate principal amount of private placement notes to be issued by Reorganized Miller to the Lenders pursuant to section 3.03(b)(ii) of this Plan, or in such other amount disclosed in the Plan Supplement as may be agreed by the Debtors and the Lenders in their sole discretion.

“New Securities” means, collectively, the New Miller Common Stock and the Management Stock.

“Nominee” means a bank, brokerage firm or other nominee holding Claims or Equity Interests entitled to vote on the Plan in its own name on behalf of a beneficial owner, or any agent thereof.

“Other Priority Claim” means a Claim entitled to priority under section 507(a) of the Bankruptcy Code, other than a Priority Tax Claim, an Administrative Expense, a Professional Fee Claim and a Lender Adequate Protection Claim.

“Other Secured Claim” means a Secured Claim other than a Lender Secured Claim that is secured by a Lien either (i) on assets not serving as collateral for the Lender Secured Claims or (ii) that is contractually or legally senior in priority to the Lender Secured Claims with respect to assets serving as collateral for the Lender Secured Claims.

“Person” shall have the meaning set forth in section 101(41) of the Bankruptcy Code.

“Plan” or “Plan of Reorganization” means this chapter 11 plan of reorganization, including the exhibits and schedules hereto, as the same may be amended, modified or supplemented from time to time in accordance with the provisions of the Bankruptcy Code and the terms hereof.

“Plan Supplement” means the compilation of documents and forms of documents, all of which may be amended, modified, replaced and/or supplemented from time to time, including New Miller Organizational Documents, the Exit Facility Credit Agreement, the Trust Agreement, the list of the initial members of the New Board, the schedule of executory contracts and unexpired leases to be rejected by the Debtors and the list of retained Causes of Action to be filed with the Bankruptcy Court on or before the date that is seven (7) days prior to the Confirmation Hearing. Any reference to the Plan Supplement in this Plan shall include each of the documents identified above.

“Priority Tax Claim” means any Claim that is entitled to priority under section 507(a)(8) of the Bankruptcy Code.

“Professional” means a professional Person, as that term is used in sections 327 and 1103 of the Bankruptcy Code.

“Professional Fee Claim” means a Professional’s Claim for compensation or reimbursement of costs and expenses under sections 327, 328, 330, 331, 503(b) (other than 503(b)(4)) or 1103 of the Bankruptcy Code for services rendered to the Debtors or the Committee on and after the Commencement Date but before and including the Effective Date.

“Pro Rata” means, at any time, with respect to any Class, the proportion that the Face Amount of a Holder’s Allowed Claim in such Class bears to the aggregate Face Amount of all Allowed Claims (including Disputed Claims, but excluding Disallowed Claims) in such Class and, in the case of Class 4, excluding the Lender Deficiency Claims.

“Record Date for Plan Distribution” means, for purposes of receiving a Distribution under the Plan, the date that is the second Business Day after the Confirmation Date.

“Reinstated” or “Reinstatement” means (a) leaving unaltered the legal, equitable, and contractual rights to which a Claim or Equity Interest entitles the Holder of such Claim or Equity Interest so as to leave such Claim or Equity Interest Unimpaired; or (b) notwithstanding any contractual provision or applicable law that entitles the Holder of a Claim or Equity Interest to demand or receive accelerated payment of such Claim or Equity Interest after the occurrence of a default: (i) curing any such default that occurred before or after the Commencement Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code or of a kind that section 365(b)(2) expressly does not require to be cured; (ii) reinstating the maturity (to the extent such maturity has not otherwise accrued by the passage of time) of such Claim or Equity Interest as such maturity existed before such default; (iii) compensating the Holder of such Claim or Equity Interest for any damages incurred as a result of any reasonable reliance by such Holder

on such contractual provision or such applicable law; (iv) if such Claim or Equity Interest arises from a failure to perform a nonmonetary obligation other than a default arising from failure to operate a nonresidential real property lease subject to section 365(b)(1)(A), compensating the Holder of such Claim or Equity Interest (other than a Debtor or an insider) for any actual pecuniary loss incurred by such Holder as a result of such failure; and (v) not otherwise altering the legal, equitable, or contractual rights to which such Claim or Equity Interest entitles the Holder.

“Released Claim Parties” means the Entities listed on Exhibit “C”; provided, however, that if the listed Entity holds an Unsecured Claim (or was scheduled by Debtors as an Unsecured Creditor), said Entity must, in order to be a Released Claim Party, have timely (i) voted said Unsecured Claim to accept the Plan, and (ii) complied with Section 4.15.

“Released Parties” means (i) each Lender (including the administrative agent) in its capacity as such, (ii) each member of the Committee in its capacity as such and the Committee Advisors, (iii) the Trustee, (iv) the members of the Trust Administration Committee in their capacity as such, (v) the Trust Administration Committee Advisors, (vi) the Exit Facility Agent and each other Exit Facility Lender in its capacity as such, (vii) with respect to each of the foregoing entities in clauses (i) through (iv), such Entity’s current and former affiliates, subsidiaries, officers, directors, principals, employees, agents and Advisors, in each case in their capacity as such, (v) the Debtors’ current officers, directors, employees and Advisors to the Debtors or its current directors, (vi) the current members and managers of the Miller Subsidiary Debtors in their capacities as such, and (vii) Released Claim Parties.

“Reorganized Debtor” means each of Reorganized Miller and the Reorganized Subsidiaries, and “Reorganized Debtors” means all of them collectively.

“Reorganized Miller” means Miller, on and after the Effective Date.

“Reorganized Subsidiaries” means the Miller Debtor Subsidiaries, on and after the Effective Date.

“Restructuring Transactions” means collectively, the transactions and transfers described in Article IV of the Plan.

“Securities Act” means the Securities Act of 1933, as now in effect or hereafter amended.

“Securities Class Actions” means the putative securities class action lawsuits brought by the Securities Plaintiffs, which are currently pending in the Circuit Court of Morgan County, 9th Judicial Circuit of the State of Tennessee, and which are styled (i) *Marcia Goldberg, Individually and on Behalf of all Others Similarly Situated v. Deloy Miller, et al.*, (Tenn. Cir. Ct.) and (ii) *Kenneth Gaynor, Individually and on Behalf of all Others Similarly Situated v. Deloy Miller, et al.* (Tenn. Cir. Ct.).

“Securities Plaintiffs” means Marcia Goldberg and Kenneth Gaynor, on behalf of themselves and all other similarly situated purchasers of preferred stock interests in connection

with the February 13, 2013, May 8, 2013, and June 28, 2013 offerings of Miller Energy, Inc.'s 10.75% Series C Cumulative Preferred Stock and the September 26, 2013, October 17, 2013 and August 21, 2013 offerings of Miller Energy's 10.5% Series D Fixed Rate/Floating Rate Cumulative Redeemable Preferred Stock.

"Secured Claim" means a Claim that is a "secured claim" within the meaning of section 506(a)(1) of the Bankruptcy Code.

"Solicitation" means the solicitation by the Debtors from Holders of Claims and Equity Interests entitled to vote on the Plan pursuant to section 1126(b) of the Bankruptcy Code.

"Trustee" means the trustee of the Creditor Trust as set forth in the Trust Agreement.

"Trust Administration Committee" means the five member board established to oversee, review and guide the activities and performance of the Trustee. Members of the Trust Administration Committee shall be appointed by the Committee and are identified in Section 4.19(i) of the Plan.

"Trust Agreement" means the trust agreement governing the Creditor Trust dated as of the Effective Date, substantially in the form included in the Plan Supplement.

"Trust Interests" mean the beneficial interests in the Creditor Trust as set forth in the Trust Agreement.

"Unimpaired" means, with respect to a Claim (or Class of Claims) or Equity Interest (or Class of Equity Interests), a Claim (or Class of Claims) or Equity Interest (or Class of Equity Interests) that is not impaired within the meaning of section 1124 of the Bankruptcy Code.

"Unimpaired Class" means each of Classes 1, 3 and 8, as set forth in Article III of the Plan.

"Unsecured Cash Distribution" means, (i) if Class 4 accepts the Plan, cash in the amount of \$3,500,000, and (ii) if Class 4 rejects the Plan, cash in the amount of \$1,000,000 to be distributed in accordance with Section 3.03(d)(v) of the Plan.

"Unsecured Claim" means any Claim that is not (i) a Secured Claim, (ii) an Intercompany Claim, or entitled to priority under the Bankruptcy Code or any order of the Bankruptcy Court, including the Lender Deficiency Claims and any Claim arising from the rejection of an Executory Contract or Unexpired Lease under section 365 of the Bankruptcy Code.

1.02 Scope of Definitions; Rules of Construction; Rules of Interpretation; Computation of Time. Wherever from the context it appears appropriate, each term stated in either the singular or the plural shall include both the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and neuter. Unless otherwise specified, all section, article, schedule, or exhibit references in this Plan are to the respective section in, article of, or schedule or exhibit to this Plan, as the same may be amended, waived, or

modified from time to time. The words “herein,” “hereof,” “hereto,” “hereunder,” and other words of similar import refer to this Plan as a whole and not to any particular section, subsection, or clause contained therein. A term used in this Plan that is not defined in this Plan shall have the meaning assigned to that term in the Bankruptcy Code. The rules of construction contained in section 102 of the Bankruptcy Code shall apply to this Plan. The headings in this Plan are for convenience of reference only and shall not limit or otherwise affect the provisions hereof.

i) In computing any period of time prescribed or allowed by this Plan, the provisions of Bankruptcy Rule 9006(a) will apply. If the date on which a transaction may occur pursuant to the Plan shall occur on a day that is not a Business Day, then such transaction shall instead occur on the next succeeding Business Day. Unless otherwise provided in this Plan, any reference in this Plan to a contract, instrument, release, or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions. Any reference in this Plan to an existing document or schedule filed or to be filed means such document or schedule, as it may have been or may be amended, modified or supplemented pursuant to this Plan. Any reference to an Entity as a Holder of a Claim or Equity Interest includes that Entity’s legal successors and assigns.

ii) This Plan is the product of extensive discussions and arm’s-length negotiations between and among the Debtors and the Lenders, subject to required disclosure and solicitation of votes under section 1125 of the Bankruptcy Code. Each of the foregoing was represented by counsel who participated in the formulation and documentation of the Plan, the Disclosure Statement, the Plan Supplement and the other relevant and necessary documents ancillary thereto, as applicable. The documentation related to the Restructuring Transactions, the Plan and Disclosure Statement shall not be construed against the drafter. Although the Lenders had the opportunity to comment on this Plan and Disclosure Statement, (i) the Debtors are the sole proponents of this Plan and (ii) all disclosures set forth therein is solely the responsibility of the Debtors. To the extent that the provisions of this Plan conflict or are inconsistent with the provisions set forth in any document in the Plan Supplement or the Exit Facility, the terms of the Plan Supplement or the Exit Facility, as applicable, shall govern.

iii) All references in the Plan to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided.

ARTICLE II TREATMENT OF UNCLASSIFIED CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expenses, Priority Tax Claims, Professional Fee Claims and Lender Adequate Protection Claims are not classified and are not entitled to vote on this Plan.

2.01 Administrative Expenses. Except to the extent that any Entity entitled to payment of any Allowed Administrative Expense agrees to a less favorable treatment, each Holder of an Allowed Administrative Expense shall receive Cash equal to the unpaid portion of its Allowed

Administrative Expense, on the latest of (a) the Distribution Date, (b) the date on which its Administrative Expense becomes an Allowed Administrative Expense, or (c) the date on which its Administrative Expense becomes payable under any agreement relating thereto, or as soon thereafter as is reasonably practicable. Notwithstanding the foregoing, (i) all fees of the Office of the United States Trustee and (ii) any Allowed Administrative Expense based on a liability incurred by the Debtors in the ordinary course of business during the Chapter 11 Cases shall be paid by the Debtors or the Reorganized Debtors as Administrative Expenses in the ordinary course of the Debtors' businesses, in accordance with the terms and conditions applied to the United States Trustee fees or of any agreement relating to such other Administrative Expenses or upon such other terms as may be agreed upon between the Holder of such Claim and the Debtors, without application by or on behalf of any such parties to the Bankruptcy Court, and without notice and a hearing.

Applications for payment of Administrative Expense Claims (including requests for compensation under section 503(b)(3) and (4) of the Bankruptcy Code) must be filed with the Bankruptcy Court and served on the Debtors and Lenders no later than the Administrative Expenses Bar Date. Applications for payment of Administrative Expense Claims filed after this date shall be discharged, forever bared and shall receive no payment under this Plan. Notwithstanding the foregoing, Holders of Administrative Expenses of the type described in clauses (i) and (ii) of the preceding paragraph shall not be required to file applications for payment.

2.02 U.S. Trustee Fees. All fees payable under section 1930 of title 28 of the United States Code shall be paid on or before the Effective Date. All such fees that arise after the Effective Date but before the closing of the Chapter 11 Cases shall be paid by the Reorganized Debtors.

2.03 Priority Tax Claims. Except to the extent that a Holder of a Priority Tax Claim agrees to less favorable treatment, pursuant to section 1129(a)(9)(C) of the Bankruptcy Code, on the later of (a) the Distribution Date or (b) the date such Priority Tax Claim becomes an Allowed Priority Tax Claim, each Holder of an Allowed Priority Tax Claim shall receive in full satisfaction, settlement, release, and discharge of and in exchange for such Allowed Priority Tax Claim, (x) Cash equal to the unpaid portion of such Allowed Priority Tax Claim or (y) such other treatment as to which the Reorganized Debtors and such Holder shall have agreed upon in writing. The Holder of an Allowed Priority Tax Claim will not be entitled to receive any payment on account of any penalty arising with respect to or in connection with the Allowed Priority Tax Claim. Any such Claim or demand for any such penalty will be subject to treatment in Class 4.

2.04 Professional Fee Claims. Unless otherwise ordered by the Bankruptcy Court, the Holders of Professional Fee Claims shall file their respective final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred through the Effective Date by no later than the date that is thirty (30) days after the Effective Date. If granted by the Bankruptcy Court, such Claim shall be paid in full in such amount as is Allowed by the Bankruptcy Court on the date such Professional Fee Claim becomes an Allowed Professional Fee Claim, or as soon as reasonably practicable thereafter. Except as otherwise

specifically provided in the Plan, from and after the Confirmation Date, the Reorganized Debtors shall, in the ordinary course of business and without any further notice to or action, order, or approval of the Bankruptcy Court, pay in Cash the reasonable legal, professional, or other fees and expenses related to implementation of the Plan and Consummation incurred by the Reorganized Debtors. Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Reorganized Debtors may employ and pay any Professional in the ordinary course of business without any further notice to or action, order, or approval of the Bankruptcy Court. The Reorganized Debtors shall continue to pay the Advisors to the Lenders and the Exit Facility Lenders in the ordinary course of business before and after the Effective Date. All Debtor and Committee Professional Fee Claims satisfied by Debtor or Reorganized Debtor shall be subject to the limits agreed to by the relevant professional as summarized in the applicable order authorizing use of cash collateral and the budget with respect thereto. Any Professional Fee Claim of Committee Advisors approved by the Bankruptcy Court in excess of that amount shall be satisfied out of the Unsecured Cash Distribution.

2.05 Lender Adequate Protection Claims. If Class 4 accepts the Plan, each Lender shall be deemed to have waived its Lender Adequate Protection Claim other than with respect to the fees and expenses of the Lenders' Advisors, which shall remain continuing obligations of the Debtors and the Reorganized Debtors. If Class 4 rejects the Plan, all Allowed Lender Adequate Protection Claims shall be paid in accordance with section 507(b) of the Bankruptcy Code unless the Lenders otherwise agree in their sole discretion

**ARTICLE III
CLASSIFICATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS**

3.01 Introduction. This Plan places all Claims and Equity Interests, except unclassified Claims provided for in Article II, in the Classes listed below. Unless otherwise stated, a Claim or Equity Interest is placed in a particular Class only to the extent that it falls within the description of that Class, and is classified in any other Class to the extent that any portion thereof falls within the description of such other Class.

3.02 Summary of Classes

<u>CLASS</u>	<u>DESIGNATION</u>	<u>IMPAIRMENT</u>	<u>ENTITLED TO VOTE</u>
Class 1	Other Priority Claims	Unimpaired	No (deemed to accept)
Class 2	Lender Secured Claims	Impaired	Yes
Class 3	Other Secured Claims	Unimpaired	No (deemed to accept)
Class 4	Unsecured Claims	Impaired	Yes
Class 5	Miller Equity Interests	Impaired	No (deemed to reject)
Class 6	Miller Subsidiary Debtor Interests	Unimpaired	No (deemed to accept)

3.03 Treatment of Classified Claims and Equity Interests.

a) *Class 1 - Other Priority Claims*

i) Claims in Class: Other Priority Claims are Claims that are accorded priority in right of payment under section 507(a) of the Bankruptcy Code, other than Allowed Administrative Expenses, Allowed Priority Tax Claims, Allowed Professional Fee Claims and Allowed Lender Adequate Protection Claims.

ii) Treatment: Except to the extent that a Holder of an Other Priority Claim agrees to less favorable treatment, each Holder of an unpaid Allowed Other Priority Claim against the Debtors shall receive, in full satisfaction, settlement, release, and discharge of and in exchange for such Allowed Other Priority Claim, Cash equal to the full amount of its Allowed Other Priority Claim by the Debtors or the Reorganized Debtors, as applicable in the ordinary course of business.

iii) Voting: Class 1 is Unimpaired by the Plan. Pursuant to section 1126(f) of the Bankruptcy Code, each Holder of an Allowed Other Priority Claim in Class 1 is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

b) *Class 2 - Lender Secured Claims*

i) Claims in Class: Class 2 consists of the Allowed Lender Secured Claims, which consist of the Credit Agreement Claims other than the Allowed Lender Deficiency Claims (which are treated in Class 4). The Allowed Lender Secured Claims are deemed Allowed Secured Claims against all Debtors in the aggregate amount of \$151 million.

ii) Treatment: On the Effective Date, or as soon as reasonably practicable thereafter, each Lender shall receive, in full satisfaction, settlement, release and discharge of and in exchange for its Lender Secured Claim, its Pro Rata share of (i) the New Notes and (ii) one hundred percent (100%) of the New Miller Common Stock, subject to dilution of ownership percentage from the Management Stock when issued. To the extent such Distribution of the New Miller Common Stock would otherwise result in the issuance of fractional shares to a Lender, such Lender shall receive the nearest whole number of shares of New Miller Common Stock.

The Miller Subsidiary Guarantees of the Lender Secured Claims shall be terminated and forever discharged as of the Effective Date.

iii) Voting: Class 2 is Impaired by the Plan. Each Holder of an Allowed Lender Secured Claim in Class 2 is entitled to vote to accept or reject the Plan.

c) *Class 3 - Other Secured Claims*

i) Claims in Class: Class 3 consists of all Allowed Other Secured Claims, which consist of all Secured Claims other than the Lender Secured Claims.

ii) Treatment: Except to the extent a Holder of an Allowed Other Secured Claim agrees to less favorable treatment, on the latest of (x) the Effective Date, (y) the date on which an Other Secured Claim becomes an Allowed Other Secured Claim, and (z) such other date as may be ordered by the Bankruptcy Court, or, in each case, as soon as reasonably practicable thereafter, each Allowed Other Secured Claim shall be, at the election of the Debtors: (i) Reinstated, (ii) paid in Cash, in full satisfaction, settlement, release and discharge of such Allowed Other Secured Claim, (iii) satisfied by the Debtors' surrender of the collateral securing such Allowed Other Secured Claim, or (iv) offset against, and to the extent of, the Debtors' claims against the Holder of such Allowed Other Secured Claim.

iii) Voting: Class 3 is Unimpaired by the Plan. Pursuant to section 1126(f) of the Bankruptcy Code, each Holder of an Allowed Other Secured Claim in Class 3 is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

d) *Class 4 - Unsecured Claims*

i) Claims in Class: In General: Class 4 consists of all Allowed Unsecured Claims against each Debtor.

ii) Claims in Class: Lender Deficiency Claims: Class 4 shall also consist of the Lender Deficiency Claims, which are deemed Allowed Unsecured Claims against all Debtors in the aggregate amount of \$38.7 million.

iii) Treatment: In General: For the purposes of this Plan only, all Allowed Unsecured Claims shall be treated as and shall vote as a single Class, with all distributions thereon to be Pro Rata regardless of which Debtor is obligated on such Claim.

iv) Treatment if Class Accepts Plan. If and only if Class 4 votes to accept the Plan, except to the extent a Holder of an Allowed General Unsecured Claim agrees to a less favorable or different treatment, on or as soon as reasonably practicable after the Effective Date, each Holder of an Allowed General Unsecured Claim shall receive its Pro Rata share of the Trust Interests in accordance with the terms of the Trust Agreement. If this section 3.03(d)(iv) applies, a cash contribution of \$3.5 million would be made to the Creditor Trust. In addition, as described further in section 4.16 of the Plan, certain Causes of Action would be contributed to the Creditor Trust which could fund additional Distributions.

v) Treatment if Class Rejects Plan. If Class 4 votes to reject the Plan, except to the extent a Holder of an Allowed General Unsecured Claim agrees to a less favorable or different treatment, on or as soon as reasonably practicable after the Effective Date, each Holder of an Allowed General Unsecured Claim shall receive its Pro Rata share of the Unsecured Cash Distribution and no Creditor Trust shall be established. If this section 3.03(d)(v) applies, the Unsecured Cash Distribution would be reduced to \$1 million, no Creditor Trust would be established, and no Causes of Action would be assigned to the Creditor Trust.

vi) Recommendation of Official Committee of Unsecured Creditors. Included within the solicitation materials accompanying the Plan and the Disclosure Statement is a letter from the Committee recommending acceptance of the Plan by Holders of Unsecured Claims.

vii) Treatment: Lender Deficiency Claims: Each Lender has consented to receive a Distribution on its Lender Deficiency Claim of \$1000.00, which amount shall be deemed included in the New Notes without increasing the Face Amount thereof. Such consent to less favorable treatment shall be without prejudice to such Lender's rights with respect to the amount of its Lender Deficiency Claim and the treatment thereof in the event any plan of reorganization other than this Plan is proposed by the Debtors or any other party-in-interest.

The Miller Subsidiary Guarantees of the Lender Deficiency Claims shall be terminated and forever discharged as of the Effective Date.

viii) Voting: Class 4 is Impaired by the Plan. Each Holder of an Allowed Unsecured Claims in Class 4, including each Lender with respect to its Lender Deficiency Claim, is entitled to vote on the Plan.

e) *Class 5 - Miller Equity Interests*

i) Equity Interests in Class: Class 5 consists of all Miller Equity Interests.

ii) Treatment: On the Effective Date, all Miller Equity Interests shall be cancelled and disallowed, and the Holders of Miller Equity Interests shall not receive or retain any property or interest in property on account of their Miller Equity Interests.

iii) Voting: Holders of Miller Equity Interests shall receive no Distribution under the Plan. Pursuant to section 1126(g) of the Bankruptcy Code, each Holder of a Miller Equity Interest in Class 5 is conclusively presumed to have rejected the Plan and is not entitled to vote to accept or reject the Plan.

f) *Class 6 – Miller Subsidiary Debtor Interests*

i) Equity Interests in Class: Class 6 consists of all Miller Subsidiary Debtor Interests.

ii) Treatment: On the Effective Date, all Miller Subsidiary Debtor Interests shall be Reinstated and shall vest in the respective Reorganized Debtor.

iii) Voting: Holders of Miller Subsidiary Debtor Interests are Unimpaired. Pursuant to section 1126(f) of the Bankruptcy Code, each Holder of a Miller Subsidiary Debtor Interest in Class 8 is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

3.04 Allowed Claims and Equity Interests. Notwithstanding any provision herein to the contrary, the Debtors, Reorganized Debtors and (with respect to General Unsecured Claims) the Creditor Trust shall only make Distributions on account of Allowed Claims. A Claim that is Disputed by the Debtors as to its amount only shall be deemed Allowed in the amount the Debtors admit owing and Disputed as to the remainder. As provided in Sections 4.19 and 6.01, after the Effective Date, the Trustee shall have exclusive authority to dispute Unsecured Claims. No distribution will be made for or on account of a Disputed Unsecured Claim by the Creditor Trust until the Dispute is resolved.

3.05 Allocation. The value of any Unsecured Cash Distribution or New Miller Common Stock received by Holders of Claims in satisfaction of interest-bearing obligations shall be allocated first to the full satisfaction of principal of such interest-bearing obligations and second in satisfaction of any accrued and unpaid interest.

3.06 Special Provision Governing Unimpaired Claims. Except as otherwise provided in the Plan, nothing under the Plan shall affect the Debtors' rights in respect of any Unimpaired Claims, including all rights in respect of legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claims.

3.07 Controversy Concerning Impairment. If a controversy arises as to whether any Claims or Equity Interests, or any Class of Claims or Equity Interests, are Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

3.08 Settlement with First National Capital, LLC. First National Capital, LLC shall have a Class 3 Allowed Other Secured Claim against the Debtors in the amount of \$2,275,000.00 plus agreed to costs of carry. This claim shall be paid in Cash, in full satisfaction, settlement, release and discharge of such Allowed Other Secured Claim upon the Effective Date. First National Capital LLC shall have no other claims against the Debtors and at its own cost, shall take any and all actions necessary to release its liens against Rig-36 and associated equipment and transfer title to Rig-36 and associated equipment to the Debtors or, if on or after the Effective Date, the Reorganized Debtors.

3.09 Settlement with Aurora Gas, LLC. On the Effective Date, Cook Inlet Energy, LLC ("CIE") shall transfer its working interest in the State of Alaska lease ADL-388233 (all segments) in the Three Mile Creek Gas Field to Aurora Gas, LLC ("Aurora") in return for Aurora's assumption of all liabilities associated with the working interests, including abandonment liabilities and obligations. The claims between Aurora and CIE shall be setoff with Aurora having an Allowed Unsecured Claim in the amount of \$295,000 against CIE. The joint operating agreement between the parties shall be terminated with no liability to the parties and with the parties having no further obligations under the joint operating agreement. The reorganized CIE and Aurora shall prepare and execute documents that are required to implement this settlement, including releases and conveyance documents.

3.10 Settlement with ExxonMobil Alaska Production Inc. On the Effective Date, Cook Inlet Energy, LLC ("CIE") shall transfer its working interest in the Point Thomson Unit to

ExxonMobil Alaska Production Inc. (“ExxonMobil”), as successor to Exxon Mobil Corporation, in return for ExxonMobil’s payment of \$1.00 and assumption of all liabilities associated with the working interest. Concurrently with the transfer of CIE’s working interest in the Point Thomson Unit to ExxonMobil, CIE shall reject pursuant to section 365 of the Bankruptcy Code and be terminated as a party to the Unit Operating Agreement for the Point Thomson Unit Area (as amended, the “PTUOA”), and ExxonMobil and CIE (or any of the other Debtors) shall have no further liability or obligations to each other under the PTUOA, except for any rejection damage claim of ExxonMobil against CIE for amounts owing under the PTUOA prior to the Effective Date which must be filed in accordance with section 7.04 of the Plan and will be treated as a General Unsecured Claim under the Plan. ExxonMobil shall retain the production proceeds attributable to CIE’s working interest prior to the Effective Date, if any, and shall apply such proceeds to reduce the amount of ExxonMobil’s rejection damage claim. The reorganized CIE and ExxonMobil shall prepare and execute documents that are required to implement this settlement, including releases and conveyance documents. For the avoidance of doubt, nothing in this Plan shall have any effect or otherwise impact the rights of ExxonMobil or any of the Debtors relating to the pipeline tie-in of the Point Thomson Export Pipeline System and Badami Pipeline, and ExxonMobil and the Debtors reserve all of their rights regarding same.

ARTICLE IV MEANS FOR IMPLEMENTATION OF THIS PLAN

4.01 General Settlement of Claims and Interests. Pursuant to section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases, and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan shall constitute a good faith compromise and settlement of all Claims and Equity Interests and controversies resolved pursuant to the Plan.

4.02 Reorganized Miller. On the Effective Date, the New Board shall be established and Reorganized Miller shall adopt its New Organizational Documents. Reorganized Miller shall be authorized to adopt any other agreements, documents, and instruments and to take any other actions contemplated under the Plan as necessary or desirable for Consummation of the Plan.

4.03 Sources of Cash Consideration for Plan Distributions. The Reorganized Debtors shall fund distributions under the Plan with Cash on hand, including Cash from operations.

Any Distributions made by the Trustee to beneficiaries of the Creditor Trust shall consist only of Creditor Trust Assets in accordance with the Trust Agreement.

4.04 Exit Facility

On the Effective Date, the Reorganized Debtors will enter into the Exit Facility.

4.05 Issuance of New Miller Common Stock

The issuance of the New Miller Common Stock, including Management Stock reserved for the Management Incentive Plan, is authorized without the need for any further corporate action or without any further action by the Holders of Claims or Equity Interests. All of the shares of New Miller Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable.

On or before the Distribution Date, Reorganized Miller shall issue the New Miller Common Stock for Distribution pursuant to the provisions hereof. All securities to be issued shall be deemed issued as of the Effective Date regardless of the date on which they are actually distributed.

4.06 Continued Corporate Existence. Except as otherwise provided in the Plan, the Reorganized Debtors shall continue to exist after the Effective Date as separate Entities in accordance with the applicable law in the applicable jurisdiction in which they were formed under their respective certificates of incorporation or formation, as applicable, and bylaws or similar organizational documents, as applicable, in effect before the Effective Date except as their certificates of incorporation or formation and bylaws or similar organizational documents may be amended pursuant to this Plan. On the Effective Date, without any further corporate or similar action, the certificate of incorporation and bylaws of Reorganized Miller shall be amended as necessary to satisfy the provisions of this Plan and the Bankruptcy Code and shall include, pursuant to section 1123(a)(6) of the Bankruptcy Code, a provision prohibiting the issuance of non-voting equity securities. The certificate of incorporation and bylaws of Reorganized Miller shall be substantially in the form filed with the Plan Supplement. The certificate of incorporation or formation and bylaws or other organizational documents of each Reorganized Subsidiary shall be the certificate of incorporation or formation and bylaws, respectively, of each Reorganized Subsidiary on the Effective Date without any modification or amendment thereto.

4.07 Consolidation for Voting and Distribution Purposes. Entry of the Confirmation Order shall constitute approval of a motion requesting the consolidation of the Debtors into a single entity for Distribution and voting purposes only. On and after the Effective Date, (i) no Distributions shall be made under the Plan on account of Intercompany Claims, and (ii) all guarantees by the Debtors of the obligations of any other Debtor, including the Miller Subsidiary Guarantees, shall be consolidated so that any claim against any Debtor and any guarantee thereof executed by any other Debtor and any joint or several liability of the Debtors shall be one obligation.

For the purposes of voting and Distributions only, the Plan treats all Unsecured Claims against any of the Debtors as a single Class. As discussed in section VI.D below, the Debtors' mid-point estimated Enterprise Value is \$151 million. Because the Lenders have a lien on substantially all assets of each of the Debtors, this requires the bifurcation of the Credit Agreement Claims of \$189.7 million into the Lender Secured Claims aggregating \$151 million and the Lender Deficiency Claims aggregating \$38.7 million. The Lender Secured Claims would thus be entitled to the full value of the Debtors and there would be no value left for distribution to Unsecured Creditors. The Lenders have nevertheless consented to the Distributions to Unsecured Creditors summarized above as part of the global settlement on the

condition that they vote to accept the Plan, which would avoid the need for a contested and potentially expensive Plan confirmation process. Accordingly, it is appropriate to treat all of the Debtors' Unsecured Creditors equally for voting and distribution purposes.

4.08 Restructuring Transactions. On the Effective Date, and pursuant to the Plan or the applicable Plan Supplement documents, the applicable Debtors or Reorganized Debtors shall enter into the Restructuring Transactions contemplated in this Article IV, and shall take any actions as may be reasonably necessary or appropriate to effect a restructuring of their respective businesses or the overall organizational structure of the Reorganized Debtors. The Restructuring Transactions may include one or more mergers, consolidations, restructurings, conversions, dissolutions, transfers or liquidations as may be determined by the Debtors or the Reorganized Debtors to be necessary or appropriate. The actions to effect the Restructuring Transactions may include: (a) the execution and delivery of appropriate agreements or other documents of merger, consolidation, restructuring, conversion, disposition, transfer, dissolution or liquidation containing terms that are consistent with the terms of the Plan and that satisfy the applicable requirements of applicable state law and any other terms to which the applicable Entities may agree; (b) the execution and delivery of appropriate instruments of transfer, assignment, assumption, or delegation of any asset, property, right, liability, debt, or obligation on terms consistent with the terms of the Plan and having other terms for which the applicable parties agree; (c) the filing of appropriate certificates or articles of incorporation or reincorporation, limited partnership, or formation, merger, consolidation, conversion, or dissolution pursuant to applicable state law; and (d) all other actions that the applicable Entities determine to be reasonably necessary or appropriate, including making filings or recordings that may be required by applicable state law in connection with the Restructuring Transactions. The chair of the board of directors and the chair of the New Board, president, chief executive officer, chief financial officer, any executive vice president or senior vice president, or any other appropriate officer, manager or managing partner of each Debtor or Reorganized Debtor, as appropriate, shall be authorized to execute, deliver, file, or record such contracts, instruments, releases, indentures, and other agreements or documents, and take such other actions, as may be reasonably necessary or appropriate, to effectuate and further evidence the terms and conditions of this Plan. The secretary or assistant secretary of the appropriate Debtor or Reorganized Debtor, as appropriate, shall be authorized to certify or attest to any of the foregoing actions.

4.09 Cancellation of Securities and Agreements. As of the Effective Date, the Certificates or electronic entries evidencing the Existing Securities shall evidence solely the right to receive from the Debtors the Distribution of the consideration, if any, set forth in Article 3.03. On the Effective Date (a) the Existing Securities, the Credit Agreement and any other Certificate, Security, share, note, bond, indenture, purchase right, option, warrant, certificates of designations or other instrument or documents directly or indirectly evidencing or creating and indebtedness or obligation of or ownership interest in the Debtors giving rise to any Claim or Equity Interest (except such Certificates, notes or other instruments or documents evidencing indebtedness or obligation of or ownership interest in the Debtors that are Reinstated pursuant to the Plan), to the extent not already cancelled, shall be deemed cancelled and of no further force or effect, solely as to the Debtors and their Affiliates, without any further action on the part of the Bankruptcy Court or any other Entity and (b) the obligations of the Debtors pursuant to the Existing

Securities, the Miller Subsidiary Guarantees and under the Credit Agreement, the Debtors' certificates of incorporation or formation, any agreements, indentures, or certificates of designations governing the Existing Securities or any agreements, indentures, certificates of designation, by-laws, or certificate or articles of incorporation or similar documents governing the shares, Certificates, notes, bonds, indentures, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors shall be terminated, released and discharged. For the avoidance of doubt, the Miller Subsidiary Debtor Interests are not "Existing Securities," shall not be subject to any of the foregoing and shall, instead, be Reinstated as of the Effective Date as set forth in section 3.03(h)(ii) of this Plan.

4.10 Corporate Action. Upon the Effective Date, all actions contemplated under the Plan shall be deemed authorized and approved in all respects, including: (1) the temporary continuation of the directors, officers and employees for the Reorganized Debtors pending the final determination by the New Board with respect to same; (2) the distribution of the New Miller Common Stock and Trust Interests; (3) implementation of the Restructuring Transactions as set forth herein; (4) execution of the Exit Facility; (5) issuance of the New Notes; and (6) all other actions contemplated under the Plan (whether to occur before, on, or after the Effective Date). All matters provided for in the Plan involving the corporate structure of the Debtors or the Reorganized Debtors, and any corporate action required by the Debtors, or the Reorganized Debtors in connection with the Plan, shall be deemed to have occurred and shall be in effect, without any requirement of further action by the security holders, directors or officers of the Debtors, or the Reorganized Debtors. The authorizations and approvals contemplated by this Article IV shall be effective notwithstanding any requirements under non-bankruptcy law.

Once the New Board has made its determination as each of the following matters, such determinations shall be deemed authorized and approved in all respects: (1) adoption or assumption, as applicable, of the agreements with Continuing management, amended by agreement between the beneficiaries of such agreements, plans, or arrangements, on the one hand, and the Reorganized Debtors, on the other hand, and (2) adoption and implementation of the Management Incentive Plan by the New Board.

4.11 Directors and Executive Officers. On the Effective Date, the term of each member of Miller's current board of directors will automatically expire. The New Board will consist of seven (7) directors — six (6) of whom will be designated by the Lenders (and at least one of which six will be independent) and the CEO of Miller as the seventh. As of the Effective Date, the Reorganized Subsidiary Debtors will not have boards of directors.

The New Board shall have the responsibility for the oversight of the Reorganized Debtors on and after the Effective Date. The members of existing management for each of the Debtors shall maintain their current positions as executive officers of the Reorganized Debtors on and after the Effective Date pending consideration by the New Board as to whether each such member of existing management shall be Continuing.

Pursuant to section 1129(a)(5) of the Bankruptcy Code, the Debtors will disclose in the Plan Supplement the identity and affiliations of each Person selected to serve on the New Board.

To the extent any such Person is an “insider” under the Bankruptcy Code, the Debtors also will disclose the nature of any compensation to be paid to such director. The Debtors will also disclose the identity, affiliations and compensation of each officer selected to serve as of the Effective Date. Each such director and officer shall serve from and after the Effective Date (or, if later, the date of appointment) pursuant to the terms of the New Organizational Documents and other constituent documents of the Reorganized Debtors, subject to the determination by the New Board as to which of such officers shall be Continuing.

4.12 Management Incentive Plan. The New Board shall determine and implement the Management Incentive Plan as promptly as practicable after the Effective Date.

4.13 Compensation and Benefit Plans and Treatment of Retirement Plan. All employment, retirement, indemnification, and other agreements or arrangements in place as of the Effective Date with the Debtors’ officers, directors or employees that the New Board decides to continue in such capacities or similar capacities after the Effective Date (in each case, “Continuing”) (not including any such officers, directors and employees for the period they are temporarily continued pending the New Board’s determination as to whether they shall be Continuing), or retirement income plans and welfare benefit plans for such Continuing Persons, or variable incentive plans shall remain in place after the Effective Date, as may be amended by agreement between the beneficiaries of such agreements, plans, or arrangements, on the one hand, and the Reorganized Debtors, on the other hand, including to modify the “change of control” definition in such agreements to reflect the Restructuring Transactions and this Plan, and the Reorganized Debtors will continue to honor such agreements, arrangements, programs, and plans with all such Continuing Persons; *provided, however*, that the foregoing shall not apply to any equity-based compensation or incentive-based plan, agreement, or arrangement existing as of the Commencement Date. Nothing in the Plan shall limit, diminish, or otherwise alter the Reorganized Debtors’ defenses, claims, Causes of Action, or other rights with respect to any such contracts, agreements, policies, programs, and plans, or the New Board’s ability not to designate any existing officers, directors or employees as Continuing. Notwithstanding the foregoing, pursuant to section 1129(a)(13) of the Bankruptcy Code, on and after the Effective Date, all retiree benefits (as that term is defined in section 1114 of the Bankruptcy Code), if any, shall continue to be paid in accordance with applicable law.

4.14 Revesting of Assets. The property of each Debtor’s Estate shall revest in the applicable Reorganized Debtor on the Effective Date except for the Assigned Actions that will be contributed to the Creditor Trust. Thereafter, the Reorganized Debtors may operate their businesses and may use, acquire, and dispose of property free of any restrictions of the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Court. As of the Effective Date, all property of the Reorganized Debtors shall be free and clear of all Claims, encumbrances, Equity Interests, charges and Liens except as provided or contemplated herein, in connection with the New Notes and the Exit Facility, in the Confirmation Order, or under applicable statute in favor of the State of Alaska or one of its divisions.

4.15 Preservation of Rights of Action; Settlement of Litigation Claims. Except as otherwise provided herein, or in relation to the Assigned Actions or in the Confirmation Order, or in any contract, instrument, release, indenture, or other agreement entered into in connection

with this Plan, in accordance with section 1123(b) of the Bankruptcy Code, following the Confirmation Date, the Reorganized Debtors shall retain and may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) all Causes of Action that any of the Debtors or their Estates may hold against any Entity without further approval of the Bankruptcy Court whether arising before or after the Commencement Date, including any actions specifically enumerated in the Plan Supplement, and the Reorganized Debtors' rights to commence, prosecute, or settle such Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date. The Reorganized Debtors may pursue such Causes of Action, as appropriate, in accordance with the best interests of the Reorganized Debtors. Except for the Assigned Actions, the Reorganized Debtors shall have the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party or further notice to or action, order, or approval of the Bankruptcy Court. **No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Cause of Action against it as any indication that the Debtors or the Reorganized Debtors will not pursue any and all available Causes of Action against it. The Debtors or the Reorganized Debtors, as applicable, expressly reserve all rights to prosecute any and all Causes of Action against any Entity other than the Released Parties, except as otherwise expressly provided, except as to the Assigned Actions, in the Plan.** Unless any Causes of Action against an Entity are expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or a Bankruptcy Court order, the Reorganized Debtors expressly reserve all Causes of Action, for later adjudication, and, therefore, no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable, or otherwise), or laches, shall apply to such Causes of Action upon, after, or as a consequence of the Confirmation or Consummation. The foregoing reservation of the Reorganized Debtors includes, but is not limited to, any and all claims and causes of action, including but not limited to claims for breach of contract, against (i) Creative Direct Marketing Group, Inc.; (ii) Gulfstream Business Group; (iii) InfoMat, Inc.; and (iv) Media Specialists, Inc. Additionally, the foregoing reservation of the Reorganized Debtors includes, but is not limited to and the Reorganized Debtors also expressly reserve any and all claims against the State of Alaska, including but not limited to, claims relating to payment of any and all tax credits already paid or owed to the Debtors by the State of Alaska and any and all claims relating to any offsets previously made or to be made by the State of Alaska against such tax credits. The proceeds of all litigation claims shall, in the discretion of the New Board, either be applied to the New Notes and/or the Exit Facility or retained for working capital purposes.

Each of the Debtors, the Reorganized Debtors and the Trustee shall release and not file any Causes of Action against any Released Party; provided, however, if a Released Claim Party listed on Exhibit "C" holds an Unsecured Claim, such Released Claim Party shall only be a Released Party if it (i) votes its Unsecured Claim to accept the Plan; and (ii) delivers a full release of its Unsecured Claim to the Trustee within 60 days of the Effective Date. The Avoidance Action against a Released Claim Party that holds an Unsecured Claim that fails to (i) vote its Unsecured Claim to accept the Plan; and (ii) deliver a full release of its Unsecured Claim to the Trustee within 60 days of the Effective Date shall be contributed to the Creditor Trust and

will be deemed to be an Assigned Action. If an Entity listed on Exhibit “C” does not hold an Unsecured Claim, it will be a Released Party without the need for any further action.

4.16 Preservation of Rights of Action; Settlement of Litigation Claims – Creditor Trust. For the avoidance of doubt, and notwithstanding anything to the contrary herein, all Causes of Action contributed to the Creditor Trust are preserved as they existed immediately before the Effective Date for the Trustee to prosecute on behalf of the Creditor Trust. The Creditor Trust shall be vested with and may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) the Assigned Actions of the Debtors or their Estates against any Entity without further approval of the Bankruptcy Court whether arising before or after the Commencement Date and the Creditor Trust’s rights to commence, prosecute, or settle such Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date. The Creditor Trust shall have the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party (other than the Trust Administration Committee to the extent provided in Section 4.19(1)) or further notice to or action, order, or approval of the Bankruptcy Court. **No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Cause of Action against it as any indication that the Debtors, the Reorganized Debtors or the Creditor Trust will not pursue any and all available Causes of Action against it. The Trustee expressly reserves all rights to prosecute any and all Causes of Action contributed to the Creditor Trust against any Entity.** The Creditor Trust expressly reserves all Assigned Actions, for later adjudication, and, therefore, no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable, or otherwise), or laches, shall apply to such Causes of Action upon, after, or as a consequence of the Confirmation or Consummation. As to the Causes of Action contributed to the Creditor Trust, the Trustee shall constitute the representative of the bankruptcy estates for purposes of retaining, asserting and/or confirming claims or Causes of Action under Section 1123(b)(3)(b) of the Bankruptcy Code. The foregoing reservation includes any claims against any insurer and/or insurance policy (including without limitation the D&O Insurance) in which the Debtors have an insurable or other interest or right to make a claim against Debtors and/or the officers, directors and personnel of Debtors terminated or resigned prior to the Commencement Date.

4.17 Effectuating Documents; Further Transactions. On and after the Effective Date, the Reorganized Debtors, and the officers and members of the boards of directors thereof, are authorized to and may issue, execute, deliver, file, or record such contracts, Securities, instruments, releases, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement, and further evidence the terms and conditions of the Plan and the Securities issued pursuant to the Plan in the name of and on behalf of the Reorganized Debtors, without the need for any approvals, authorization, or consents except for those expressly required pursuant to the Plan.

4.18 Exemption from Certain Transfer Taxes. Pursuant to section 1146(a) of the Bankruptcy Code, the following will not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, sales or use tax, mortgage tax, real estate transfer tax,

mortgage recording tax, or other similar tax or governmental assessment, and upon entry of the Confirmation Order, the appropriate state or local governmental officials or agents shall forego the collection of any such tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment: (a) the issuance, transfer, exchange or conversion of the New Notes, and New Miller Common Stock, Management Stock; (b) the creation of any mortgage, deed of trust, lien or other security interest under or pursuant to this Plan or the Exit Facility, including to secure the New Notes; (c) the making or assignment of any lease or sublease under or pursuant to this Plan; (d) the execution and delivery of the Exit Facility; (e) any Restructuring Transaction; (f) the release of liens under the Credit Agreement; (g) the delivery of the Creditor Trust Assets to the Creditor Trust; or (h) the making or delivery of any deed or other instrument of transfer under, in furtherance of or in connection with this Plan, including any merger agreements, agreements of consolidation, restructuring, disposition, liquidation or dissolution, deeds, bills of sale or assignments executed in connection with any of the foregoing or pursuant to this Plan.

4.19 The Creditor Trust.

a) *Establishment of the Creditor Trust*

On the Effective Date, the Creditor Trust shall be established for the benefit of the Holders of Allowed General Unsecured Claims if Class 4 votes to accept the Plan. This Section 4.19 sets forth certain of the rights, duties, and obligations of the Trustee. In the event of any conflict between the terms of this Section and the terms of the Trust Agreement, the terms of the Trust Agreement shall govern. In the event Class 4 votes to reject the Plan, this Section 4.19 shall be null and void and no Creditor Trust will be established.

b) *Execution of Trust Agreement*

On the Effective Date, the Trust Agreement shall be executed, and all other necessary steps shall be taken to establish the Creditor Trust and the beneficial interests therein. The form of the Trust Agreement and related ancillary documents shall be acceptable to the Creditors' Committee in its sole discretion, subject only to Bankruptcy Court approval at the Confirmation Hearing.

c) *Purpose of the Creditor Trust*

The Creditor Trust shall be established for the sole purpose of liquidating and distributing the Creditor Trust Assets to the Holders of interests in the Creditor Trust, in accordance with Treasury Regulation section 301.7701-4(d), with no objective to continue or to engage in the conduct of a trade or business. The Creditor Trust, through the Trustee, shall (i) collect and reduce the Creditor Trust Assets to Cash, (ii) prosecute, settle and otherwise administer the Assigned Actions, (iii) make Distributions to the beneficiaries of the Creditor Trust in accordance with the Plan and Trust Agreement and (iv) take all such actions as are reasonably necessary to accomplish the purpose hereof, as more fully provided in the Trust Agreement.

d) *Creditor Trust Assets*

The Creditor Trust shall consist of the Creditor Trust Assets. On the Effective Date, the Reorganized Debtors shall deliver to the Creditor Trust the Unsecured Cash Distribution. On the Effective Date, the Creditor Trust Assets shall automatically vest in the Creditor Trust, free and clear of all Liens, Claims and encumbrances, except to the extent otherwise provided herein.

e) *Governance of the Creditor Trust*

The Creditor Trust shall be governed by the Trust Administration Committee in accordance with the Trust Agreement and consistent with the Plan. Any three members of the Trust Administration Committee shall constitute a quorum for voting and approval purposes. Whenever such quorum is present, the vote of a majority of such quorum shall be binding on the Trust Administration Committee and the Creditor Trust.

f) *The Trustee*

The Creditors' Committee shall select the Trustee, subject only to Court approval at the Confirmation Hearing. With respect to the Creditor Trust Assets, the Trustee shall be a representative of the estates pursuant to section 1123(a)(5)(B) and 1123(b)(3)(B) of the Bankruptcy Code. The Trustee may prosecute, settle and otherwise administer the Assigned Actions on behalf of the Creditor Trust, without the need for Bankruptcy Court approval or any other notice or approval, except as set forth in the Trust Agreement, and shall also be responsible for objecting to any Claims filed against the Debtors' Estates that purport to qualify as General Unsecured Claims under the terms of the Plan, including, without limitation, pursuant to section 502(d) of the Bankruptcy Code; provided however, that notwithstanding any section 502(d) objection, the Trustee shall not bring any Avoidance Action against any Released Party or to recover property held by any Released Party. The Trustee shall be exempt from giving any bond or other security in any jurisdiction.

g) *General Powers of Trustee*

Subject to any express limitations, the Trustee, on behalf of the Creditor Trust, shall have all of the rights, powers and privileges set forth in this Plan, the Confirmation Order, and the Trust Agreement. The Trustee is authorized and shall have the obligation to take all such actions as in his/her judgment are necessary and appropriate to effectuate the purposes of the Plan, including but not limited to the following:

i) Perform the duties, exercise the powers, and assert the rights of a trustee under Sections 704 and 1106 of the Bankruptcy Code with respect to the Creditor Trust Assets or Creditor Trust, including, without limitation, commencing, prosecuting or settling Assigned Actions contributed to the Creditor Trust, enforcing contracts, and asserting claims, defenses, offsets and privileges;

ii) Hold legal title to any and all rights of the beneficiaries of the Creditor Trust in or arising from the Creditor Trust Assets, including, without limitation,

collecting, receiving any and all money and other property belonging to the Creditor Trust and the right to vote any claim or interest in a case under the Bankruptcy Code and receive any distribution therein;

iii) Make Distributions to the Holders of Allowed General Unsecured Claims contemplated under the Plan and Trust Agreement;

iv) Supervise and administer the reconciliation, resolution and settlement of General Unsecured Claims and the Distributions to the Holders of Allowed General Unsecured Claims in accordance with the Plan;

v) Enter into any agreement on behalf of the Creditor Trust required by or consistent with the Plan and perform all of the obligations required of the Trustee under the Trust Agreement or the Plan;

vi) Abandon any of the assets of the Creditor Trust if the Trustee, after consultation with the Trust Administration Committee, concludes that such assets are of no benefit to Allowed Unsecured Claim Holders;

vii) Participate in or initiate any proceeding with respect to the Creditor Trust Assets or the Creditor Trust before the Bankruptcy Court or any other court of appropriate jurisdiction and participate as a party or otherwise in any administrative, arbitative or other non-judicial proceeding and litigate claims on behalf of the Creditor Trust, including without limitation all state and federal Causes of Action or any other litigation, including Avoidance Actions, which constitute an asset of the Creditor Trust;

viii) Participate as a party-in-interest in any proceeding with respect to the Creditor Trust Assets or the Creditor Trust before the United States Bankruptcy Court involving the Chapter 11 Cases;

ix) Act in the name of or in the place of the Creditor Trust in any action with respect to the Creditor Trust Assets or the Creditor Trust before the United States Bankruptcy Court or any other judicial or administrative body;

x) Protect and enforce the rights to the Creditor Trust Assets by any method deemed appropriate including, without limitation, by judicial proceedings or pursuant to any applicable bankruptcy, insolvency, moratorium or similar law and general principles of equity;

xi) Take actions and exercise remedies against any Entity that owes money to the Creditor Trust;

xii) Retain and pay such Creditor Trust Professionals as the Trustee may select to assist the Trustee in its duties, on such terms as the Trustee deems appropriate, without Bankruptcy Court approval, but subject to consultation with the Trust Administration Committee as provided in Section 4.19(l) of the Plan. The Trustee may commit the Creditor

Trust to and shall pay Creditor Trust Professionals reasonable compensation for services rendered and expenses incurred and may engage counsel on a contingent basis. A law firm or professional shall not be disqualified from serving as a Creditor Trust Professional solely because of its current or prior retention as counsel or professional to the parties in interest in the Cases;

xiii) Retain and pay an independent public accounting firm to perform such reviews and/or audits of the financial books and records of the Creditor Trust as the Trustee may deem appropriate, and to prepare and file any tax returns or informational returns for the Creditor Trust as may be required, without Bankruptcy Court approval, but subject to consultation with the Trust Administration Committee as provided in Section 4.19(l) of the Plan. The Trustee may commit the Creditor Trust to and shall pay such independent public accounting firm reasonable compensation for services rendered and expenses incurred;

xiv) Retain and pay such third parties as the Trustee may deem necessary or appropriate to assist the Trustee in carrying out its powers and duties under the Trust Agreement. The Trustee may commit the Creditor Trust to and shall pay all such Persons reasonable compensation for services rendered and expenses incurred, as well as commit the Creditor Trust to indemnify any such parties in connection with the performance of services;

xv) Employ such employees as the Trustee, and as consistent with the purposes of the Creditor Trust, may deem necessary or appropriate to assist the Trustee in carrying out its powers and duties under this Trust Agreement. The Trustee may commit the Creditor Trust to and shall pay all such employees reasonable salary in the amounts it shall determine to be appropriate and any employee benefits it may establish. If the Trustee employs employees, the Trustee shall establish payroll procedures and pay any and all federal, state or local tax withholding required under applicable law with respect to any such employees, and it will take all other actions it deems necessary;

xvi) Assert or waive any privilege or defense on behalf of the Creditor Trust or, with respect to the Creditor Trust Assets, the Debtors as provided in the Trust Agreement or the Plan;

xvii) Compromise, adjust, arbitrate, sue on or defend, pursue, prosecute abandon, exercise rights, powers, and privileges with respect to, or otherwise deal with and settle, in accordance with the terms set forth herein, all Causes of Action in favor of or against the Creditor Trust as the Trustee shall deem advisable;

xviii) Avoid and recover transfers of the Debtors' property solely with respect to the Assigned Actions as may be permitted by the Bankruptcy Code or applicable state law;

xix) Execute offsets and assert counterclaims against General Unsecured Claims as part of an objection to any General Unsecured Claim but only up to the amount of the General Unsecured Claim;

xx) File, compromise, settle, litigate to judgment or otherwise resolve all objections to any General Unsecured Claims;

xxi) Compromise, settle or otherwise resolve all objections to any Unsecured Claim filed in the amount of \$100,000 or less without approval of the Bankruptcy Court or further notice. For all General Unsecured Claims in excess of \$100,000, the Trustee shall provide 10 days written notice of any proposed settlement to the Trust Administration Committee. If no objection is submitted to the Trustee within 10 days of the date of such notice, the Trustee may proceed with such settlement and may settle such General Unsecured Claim without approval of any other Person. If the Trust Administration Committee objects to any proposed settlement, the Trustee shall either withdraw the settlement or bring the matter before the Bankruptcy Court for final resolution after notice and hearing. Unless otherwise ordered by the Bankruptcy Court, the Trustee shall file and serve all objections to General Unsecured Claims no later than the Claims Objection Deadline;

xxii) Invest any moneys held as part of the Creditor Trust in accordance with the terms of the Trust Agreement, limited, however, to such investments that are consistent with the Creditor Trust's status as a Creditor Trust within the meaning of Treasury Regulations Section 301.7701-4(d);

xxiii) Request any appropriate tax determination with respect to the Creditor Trust, including, without limitation, a determination pursuant to section 505 of the Bankruptcy Code;

xxiv) May establish and maintain a website for the purpose of providing notice of Creditor Trust activities in lieu of sending written notice to beneficiaries of the Creditor Trust, subject to providing notice of such website to such beneficiaries;

xxv) Take or refrain from taking any and all actions the Trustee reasonably deems necessary or convenient for the continuation, protection and maximization of the Creditor Trust Assets or to carry out the purposes hereof;

xxvi) Assume such other powers as may be vested in or assumed by the Creditor Trust pursuant to the Plan or Bankruptcy Court order, or as may be necessary and proper to carry out the provisions of the Plan or the Trust Agreement;

xxvii) Establish and maintain such bank accounts as may be necessary or appropriate, draw checks on such bank accounts and perform such other necessary and appropriate duties with respect to such accounts, or designate individuals as signatories therefore, as the Trustee may direct and authorize;

xxviii) Invest or reinvest Creditor Trust Assets and to cause such investments, or any part thereof, to be registered and held in its name, as Trustee, or in the name of nominees;

xxix) Hold any Unclaimed Distribution or payment to the Holder of an Allowed General Unsecured Claim in accordance with the Plan and the Trust Agreement;

xxx) Propose (but not require) any amendment, modification or supplement to the Plan or the Trust Agreement with respect to Creditor Trust Assets or the Creditor Trust that is not inconsistent with the Plan;

xxxii) File dissolution/termination documents with the appropriate governmental agencies to dissolve the Creditor Trust;

xxxiii) Receive, conserve and manage the Creditor Trust Assets, and sell, pursuant to 11 U.S.C. § 1123(a)(5) and the Plan, or otherwise dispose of such assets for a price and upon such terms and conditions as the Trustee deems most beneficial to the Holders of Allowed General Unsecured Claims and execute such instruments in connection therewith;

xxxiv) Open and maintain bank accounts on behalf of or in the name of the Creditor Trust;

xxxv) Pay all taxes, if any, properly payable by the Creditor Trust, make all tax withholdings and file tax returns and tax information returns with respect to the Creditor Trust, and make tax elections by and on behalf of the Creditor Trust;

xxxvi) Pay all lawful expenses, debts, charges and liabilities of the Creditor Trust or relating to the Creditor Trust Assets;

xxxvii) Establish such reserves for taxes, assessments and other expenses of administration of the Creditor Trust as may be necessary and appropriate for the proper operation of matters incident to the affairs of the Creditor Trust; and

xxxviii) Exercise such other powers and duties as are necessary or appropriate in the Trustee's discretion to accomplish the purposes of the Plan.

h) *Obligations of the Trustee*

Notwithstanding anything in this Plan or the Trust Agreement to the contrary, the Trustee shall have the following duties:

i) Subject to the provisions of Section 4.19(l) (Trust Administration Committee) of the Plan, the Trustee shall consult with the Trust Administration Committee regarding all material issues affecting the Creditor Trust, including the (i) timing and amount of Distributions, (ii) resolution of General Unsecured Claims objection, (iii) the pursuit and resolution of Causes of Action, and (iv) the sale and other disposition of assets. If the Trust Administration Committee submits a written objection to the Trustee within 10 days of such consultation regarding any anticipated action, the Trustee shall seek Bankruptcy Court approval prior to taking such action.

ii) The Trustee shall consult with and obtain approval of the Trust Administration Committee regarding the retention of, and fee arrangements with Creditor Trust Professionals. If the Trustee wishes to employ a Creditor Trust Professional to which the Trust Administration Committee fails to provide its approval within 10 days of receiving a written request from the Trustee, the Trustee may seek approval to employ such Creditor Trust Professional from the Bankruptcy Court.

iii) The Trustee shall cause to be prepared a quarterly report illustrating (i) receipts and disbursements during the prior quarter, (ii) a schedule of all asset dispositions, (iii) a schedule of Distributions made, and (iv) a summary listing of the status of the resolution of objections to General Unsecured Claims and Causes of Action. Such quarterly report shall be distributed to the Trust Administration Committee within fifteen (15) Business Days after the end of the relevant report preparation period.

iv) The Trustee shall maintain records and books of account relating to the Creditor Trust Assets, the management thereof and all transactions undertaken by the Trustee on behalf of the Creditor Trust. The Trustee shall also maintain records and books of account relating to all Distributions contemplated under the Plan.

i) *The Trust Administration Committee*

On the Effective Date, a Trust Administration Committee shall be formed. The Trust Administration Committee shall be governed by the terms of the Trust Agreement. The Trust Administration Committee shall be comprised of the following five (5) members: Cruz Construction Inc., Baker Hughes Oilfield Operations, Inc., Cudd Pressure Control, Inc., National Oilwell Varco LP., and Schlumberger Technology Corporation. The members of the Trust Administration Committee shall appoint representatives as provided for in the Trust Agreement. Any member of the Trust Administration Committee may designate any other member as proxy for any vote of the Trust Administration Committee. Until any vacancy on the Trust Administration Committee is filled, the Trust Administration Committee shall function in its reduced number. The Trust Administration Committee shall be dissolved on the date and in the manner provided for in the Trust Agreement, and, upon dissolution, the members thereof shall be released and discharged of and from all further authority, duties, responsibilities and obligations related to and arising from their service as Trust Administration Committee members. The members of the Trust Administration Committee shall undertake their duties as specified in the Plan and the Trust Agreement. In serving as a member of the Trust Administration Committee, such members shall not assume or be deemed to have assumed any liability to Creditors, Equity Interest Holders, the Debtors, the Reorganized Debtors, the Creditor Trust, the Trustee, or any other parties in interest in the Chapter 11 Cases and shall not be liable for any acts or omissions while acting in that capacity, except for acts or omissions in bad faith and acts or omissions constituting malfeasance or gross negligence. In addition, the members of the Trust Administration Committee shall be entitled to reimbursement from the Creditor Trust of their reasonable expenses incurred in connection with their duties as members of the Trust Administration Committee. Resignation and removal of Trust Administration Committee members, and appointment of their successors, shall be conducted pursuant to the terms of the Trust Agreement.

j) *Resignation/Removal of the Trustee*

The Trustee may resign at any time by filing a written notice of resignation with the Bankruptcy Court. Any such resignation shall become effective on the earlier to occur of (i) sixty (60) days after the filing date of such notice; and (ii) the appointment of a successor Trustee. The Trust Administration Committee may remove the Trustee at its discretion upon unanimous vote of all members without approval of the Bankruptcy Court, provided, however, that the Trust Administration Committee shall provide the Trustee with thirty (30) days written notice of its intent to remove the Trustee. If the Trustee believes that his/her removal is not in the best interests of Creditors, then the Trustee may seek Bankruptcy Court approval to continue as Trustee. If such authority is sought, the Trustee shall continue in his/her capacity as Trustee pending a Final Order resolving the issue. All fees and expenses incurred by the Trustee and the Trust Administration Committee in pursuit of the removal or continuation of the Trustee shall be paid by the Creditor Trust.

k) *Appointment of Successor Trustee*

In the event of the death, resignation or removal of the Trustee, the Trust Administration Committee shall designate a successor Trustee in accordance with the terms of the Trust Agreement. Any successor Trustee appointed hereunder shall execute and file a statement accepting such appointment and agreeing to be bound by the terms of the Plan and upon such filing, the successor Trustee shall immediately become vested with all the rights, powers, trusts and duties of the Trustee.

l) *Rights and Duties of the Trust Administration Committee*

The Trust Administration Committee shall:

i) have the right to review, approve and object to settlements and proposed prosecution, release or abandonment of objections to General Unsecured Claims and/or Causes of Action by the Trustee subject to the terms of the Plan, the Confirmation Order, and the Trust Agreement, provided, however, that no member of the Trust Administration Committee shall review or have any authority over decisions of the Trust Administration Committee or the Trustee relating to any Claims or Causes of Action in which that member is a claimant against any Debtor or defendant in an action brought by any Debtor, any Reorganized Debtor, the Creditor Trust or the Trustee;

ii) have the right to review, approve and object to proposed sales and other dispositions of Creditor Trust Assets;

iii) be vested with authority to remove the Trustee, or any successor Trustee, appointed pursuant to the Plan, the Confirmation Order, or the Trust Agreement;

iv) perform such additional functions as may be agreed to by the Trustee, or are otherwise provided for in the Plan, the Confirmation Order, or the Trust

Agreement, or are provided for by further Order of the Court entered after the Effective Date; and

v) consult with the Trustee in connection with any other matters related to the Plan, the Confirmation Order, or the Trust Agreement.

m) *Compensation Procedures*

The Trustee and the Creditor Trust Professionals employed by it shall be entitled to payment of their fees and reimbursement of all reasonable expenses on a monthly basis from Creditor Trust Assets pursuant to the terms of the Trust Agreement, without Bankruptcy Court approval.

n) *Preservation of Rights and Causes of Action*

In keeping with section 1123(b)(3) of the Bankruptcy Code, the Debtors will retain and transfer to the Creditor Trust all Assigned Actions.

o) *Insurance Preservation*

Nothing in this Plan, including any releases, shall diminish or impair the enforceability of any D&O Insurance that may cover claims against the Debtors, the Estates, or any other Entity.

p) *Documents of the Debtors*

The Trustee shall be granted reasonable access to the Debtors' books, records and electronically stored information for review and copying.

q) *Nontransferability of Creditor Trust Interests*

The beneficial interests in the Creditor Trust shall not be transferable (except as otherwise provided in the Trust Agreement).

r) *Cash*

Pending distribution, the Trustee may invest liquidated Creditor Trust Assets only in Cash and "government securities" (as defined in section 2(a)(16) of the Investment Company Act of 1940, as amended); provided, however, that such investments are investments permitted to be made by a liquidating trust within the meaning of Treasury Regulation section 301.7701-4(d), as reflected therein, or under applicable Internal Revenue Service guidelines, rulings, or other controlling authorities.

s) *Costs and Expenses of the Trustee*

The costs and expenses of the Creditor Trust, including the fees and expenses of the Trustee and the Trustee's retained professionals, shall be paid only out of the Creditor Trust Assets.

t) *Compensation of the Trustee*

The Trustee shall be entitled to reasonable compensation paid exclusively from the Creditor Trust Assets.

u) *Distribution of Creditor Trust Assets*

The Trustee shall distribute Cash to the Creditor Trust beneficiaries in accordance with the Trust Agreement, beginning on the Effective Date or as soon thereafter as is practicable, from the liquidated Creditor Trust Assets to the Holders of Allowed General Unsecured Claims (not including the Lender Deficiency Claims) on account of the Trust Interests on a Pro Rata basis.

The Trustee shall not distribute any amounts that would be distributable to a Holder of a Disputed Claim if such Disputed Claim had been Allowed, prior to the time of such Distribution (but only until such Claim is resolved). The Trustee shall be allowed to distribute amounts that (i) are reasonably necessary to meet contingent liabilities and to maintain the value of the Creditor Trust Assets, (ii) are necessary to pay reasonable expenses (including, but not limited to, any taxes imposed on the Creditor Trust or in respect of the Creditor Trust Assets), and (iii) are required to satisfy other liabilities incurred by the Creditor Trust in accordance with this Plan or the Trust Agreement.

The Creditor Trust shall have the exclusive right, duty and responsibility to administer the Creditor Trust and to make Distributions on Allowed General Unsecured Claims in accordance with this Plan and the Trust Agreement, and the Debtors and Reorganized Debtors shall have no liability for any claims or other causes of action that may be asserted against the Debtors or Reorganized Debtors related to any alleged breach of any duty or responsibility of the Trustee or Creditor Trust. The Trustee shall support and join the Debtors or Reorganized Debtors in enforcing this release.

v) *Trust Certificates*

The Trust Interests shall not be represented by certificates, receipts, or in any other form or manner, except as maintained on the books and records of the Creditor Trust by the Trustee, as set forth in the Trust Agreement.

w) *Retention of Professionals by the Trustee*

The Trustee may retain and reasonably compensate counsel and other professionals out of the Creditor Trust Assets to assist in its duties as Trustee on such terms as the Trustee deems appropriate without Bankruptcy Court approval. The Trustee may retain any professional who represented parties in interest (including the Creditors' Committee) in the Chapter 11 Cases.

x) *Costs and Expenses of the Trustee*

The costs and expenses of the Creditor Trust, including the fees and expenses of the Trustee and its retained professionals, shall be paid out of the Creditor Trust Assets.

y) *Federal Income Tax Treatment of the Creditor Trust*

i) Creditor Trust Assets Treated as Owned by General Unsecured Creditors. For all federal income tax purposes, all parties (including, without limitation, the Debtors, the Trustee, and the holders of beneficial interests in the Creditor Trust) shall treat the transfer of the Creditor Trust Assets to the Creditor Trust for the benefit of the beneficiaries thereof, whether Allowed on or after the Effective Date as the transfer by such holders to the Creditor Trust of the Creditor Trust Assets in exchange for, beneficial interests in the Creditor Trust. Accordingly, the Holders of General Unsecured Claims shall be treated for federal income tax purposes as the grantors and owners of their respective shares of the Creditor Trust Assets.

ii) Tax Reporting.

A) (i) The Trustee shall file income tax returns for the Creditor Trust as a grantor trust pursuant to Treasury Regulation section 1.671-4(a) and in accordance with this Section; (ii) the Trustee shall annually send to each record holder of a beneficial interest a separate statement setting forth the holder's share of items of income, gain, loss, deduction, or credit and will instruct all such holders to report such items on their federal income tax returns or to forward the appropriate information to the beneficial holders with instructions to report such items on their federal income tax returns; and (iii) the Creditor Trust's taxable income, gain, loss, deduction, or credit will be allocated among the beneficial holders of the interests in the Creditor Trust in accordance with each holder's relative beneficial interests in the Creditor Trust.

B) As soon as possible after the Effective Date, but in no event later than ninety (90) days after the Effective Date, the Trustee shall make a good faith valuation of the Creditor Trust Assets. Such valuation shall be made available from time to time, to the extent relevant, and used consistently by all parties for all federal income tax purposes. The Trustee shall also file (or cause to be filed) any other statements, returns, or disclosures relating to the Creditor Trust that are required by any governmental unit.

C) Subject to definitive guidance from the Internal Revenue Service or a court of competent jurisdiction to the contrary (including the receipt by the Trustee of a private letter ruling if the Trustee so requests one, or the receipt of an adverse determination by the Internal Revenue Service upon audit if not contested by the Trustee), the Trustee shall (i) treat any Creditor Trust Assets allocable to, or retained on account of, Disputed General Unsecured Claims as held by one or more discrete trusts for federal income tax purposes (the "Trust Claims Reserve"), consisting of separate and independent shares to be established in respect of each Disputed General Unsecured Claim, in accordance with the trust provisions of the Tax Code (section 641 et seq.), (ii) treat as taxable income or loss of the Trust Claims Reserve, with respect to any given taxable year, the portion of the taxable income or loss of the Creditor Trust that would have been allocated to the Holders of Disputed General Unsecured Claims had such Claims been Allowed on the Effective Date (but only for the portion of the taxable year with respect to which such Claims are unresolved), (iii) treat as a Distribution from the Trust Claims Reserve any increased amounts distributed by the Creditor Trust as a result of

any Disputed General Unsecured Claims resolved earlier in the taxable year, to the extent such Distributions relate to taxable income or loss of the Trust Claims Reserve determined in accordance with the provisions hereof, and (iv) to the extent permitted by applicable laws report consistent with the foregoing for state and local income tax purposes. All Creditor Trust beneficiaries shall report, for tax purposes, consistent with the foregoing.

D) The Trustee shall be responsible for payments, out of the Creditor Trust Assets, of any taxes imposed on the Creditor Trust or the Creditor Trust Assets, including the Trust Claims Reserve. In the event, and to the extent, any Cash retained on account of Disputed Unsecured Claims in the Trust Claims Reserve is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Disputed Unsecured Claims, such taxes shall be (i) reimbursed from any subsequent Cash amounts retained on account of Disputed Unsecured Claims, or (ii) to the extent such Disputed Unsecured Claims have subsequently been resolved, deducted from any amounts distributable by the Trustee as a result of the resolutions of such Disputed Unsecured Claims.

E) The Trustee may request an expedited determination of taxes of the Creditor Trust, including the Trust Claims Reserve, under section 505(b) of the Bankruptcy Code for all returns filed for, or on behalf of, the Creditor Trust for all taxable periods through the dissolution of the Creditor Trust.

z) *Dissolution*

The Creditor Trust and the Trustee shall be discharged or dissolved, as the case may be, no later than the fifth anniversary of the Effective Date; provided, however, that, on or prior to the date that is ninety (90) days prior to such termination, the Bankruptcy Court, upon motion by a party in interest, may extend the term of the Creditor Trust if it is necessary to the liquidation of the Creditor Trust Assets. Notwithstanding the foregoing, multiple extensions may be obtained so long as Bankruptcy Court approval is obtained not less than ninety (90) days prior to the expiration of each extended term; provided, however, that in no event shall the term of the Creditor Trust extend past the tenth (10th) anniversary of the Effective Date; provided further that neither the Trust Agreement nor the continued existence of the Creditor Trust shall prevent the Debtors from closing the Chapter 11 Cases pursuant to section 350 of the Bankruptcy Code and obtaining a final decree pursuant to Bankruptcy Rule 3022. The Creditor Trust may be terminated earlier than its scheduled termination if (i) the Bankruptcy Court has entered a Final Order closing all of or the last of the Chapter 11 Cases pursuant to section 350(a) of the Bankruptcy Code and (ii) the Trustee has administered all Creditor Trust Assets and performed all other duties required by the Plan, the Confirmation Order, the Trust Agreement and the Creditor Trust. The Trustee shall not unduly prolong the duration of the Creditor Trust and shall at all times endeavor to resolve, settle or otherwise dispose of all claims that constitute Creditor Trust Assets and to effect the Distribution of the Creditor Trust Assets in accordance with the terms hereof and terminate the Creditor Trust as soon as practicable. Prior to and upon termination of the Creditor Trust, the Creditor Trust Assets will be distributed to the beneficiaries of Creditor Trust, pursuant to the provisions set forth in the Trust Agreement.

If at any time the Trustee determines that the expense of administering the Creditor Trust is likely to exceed the value of the Creditor Trust Assets, the Trustee shall have the authority to (i) donate any balance to a non-religious charitable organization exempt from federal income tax under section 501(c)(3) of the Tax Code that is unrelated to the Debtors and any insider of the Debtors and (ii) dissolve the Creditor Trust. If the aims or purposes of any charities satisfying the conditions of clause (i) above relate to benefiting the residents of Alaska, then the Trustee shall choose any recipients of any donations from among such charities.

aa) *Indemnification of Trustee*

The Trustee or the individuals comprising the Trustee, as the case may be, and the Trustee's agents and professionals, shall not be liable for actions taken or omitted in its capacity as, or on behalf of, the Trustee, except those acts arising out of its or their own willful misconduct, gross negligence, bad faith, self-dealing, breach of fiduciary duty, or ultra vires acts, and each shall be entitled to indemnification and reimbursement from Creditor Trust Assets for fees and expenses in defending any and all of its actions or inactions in its capacity as, or on behalf of, the Trustee, except for any actions or inactions involving willful misconduct, gross negligence, bad faith, self-dealing, breach of fiduciary duty, or ultra vires acts. Any indemnification claim of the Trustee shall be satisfied exclusively from the Creditor Trust Assets. The Trustee shall be entitled to rely, in good faith, on the advice of its retained professionals.

bb) *Indemnification of Trust Administration Committee*

The Trust Administration Committee or the individuals comprising the Trust Administration Committee, as the case may be, and the Trust Administration Committee's agents and professionals, shall not be liable for actions taken or omitted in its capacity as, or on behalf of, the Trust Administration Committee, except those acts arising out of its or their own willful misconduct, gross negligence, bad faith, self-dealing, breach of fiduciary duty, or ultra vires acts, and each shall be entitled to indemnification and reimbursement from Creditor Trust Assets for fees and expenses in defending any and all of its actions or inactions in its capacity as, or on behalf of, the Trust Administration Committee, except for any actions or inactions involving willful misconduct, gross negligence, bad faith, self-dealing, breach of fiduciary duty, or ultra vires acts. Any indemnification claim of the Trust Administration Committee shall be satisfied exclusively from the Creditor Trust Assets. The Trust Administration Committee shall be entitled to rely, in good faith, on the advice of its retained professionals.

**ARTICLE V
PROVISIONS GOVERNING DISTRIBUTIONS**

5.01 Distributions for Claims Allowed as of the Effective Date. Except as to Holders of Allowed General Unsecured Claims as otherwise provided herein or as ordered by the Bankruptcy Court, each Holder of an Allowed Claim shall receive on the Distribution Date the full amount of the Distributions that the Plan provides for Allowed Claims in the applicable Class. Except as otherwise provided herein, all Cash Distributions shall be made by the Disbursing Agent from available Cash of the Reorganized Debtors. Any Distribution hereunder

of property other than Cash (including any issuance of the New Notes or New Miller Common Stock, Management Stock, and the Distribution of such New Notes, New Miller Common Stock or Management Stock, in exchange for Allowed Claims as of the Effective Date) shall be made by the Disbursing Agent or the transfer agent in accordance with the terms of this Plan. Distributions to Holders of Allowed General Unsecured Claims shall be made by the Creditor Trust in accordance with the Plan and the Trust Agreement.

The issuance and Distribution of certificated Trust Interests (if any) pursuant to the terms of the Trust Agreement is authorized without the need for any further corporate or similar action or without any further approval of the Bankruptcy Court. All of the Trust Interests issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable. On the Distribution Date, the Trustee shall issue the Trust Interests for Distribution pursuant to the provisions hereof and the Trust Agreement. All Trust Interests to be issued shall be deemed issued as of the Effective Date regardless of the date on which they are actually distributed.

5.02 Disbursing Agent. Except with respect to Holders of Allowed General Unsecured Claims, the Disbursing Agent shall make all Distributions required under the Plan. If the Disbursing Agent is an independent third party designated by the Reorganized Debtors (with the consent of the Lenders) to serve in such capacity, such Disbursing Agent shall receive, without further Bankruptcy Court approval, indemnification and reasonable compensation for Distribution services rendered pursuant to this Plan and reimbursement of reasonable out-of-pocket expenses incurred in connection with such services from the Reorganized Debtors on terms reasonably acceptable to the Reorganized Debtors and the Lenders. No Disbursing Agent shall be required to give any bond or surety or other security for the performance of its duties unless otherwise ordered by the Bankruptcy Court. If otherwise so ordered, all costs and expenses of procuring any such bond shall be paid by the Reorganized Debtors.

Any distributions to beneficiaries of the Creditor Trust shall be made by the Trustee as set forth in the Plan or the Trust Agreement.

5.03 Surrender of Securities or Interests. Where an Existing Security exists only in electronic form and is not Certificated, such Existing Security shall be deemed cancelled as of the Effective Date. Where the Existing Security is Certificated, on or before the Distribution Date, or as soon as reasonably practicable thereafter, each Holder of a Certificate shall surrender such Certificate to the Disbursing Agent and each Certificate shall be cancelled. No Distribution of property hereunder shall be made to or on behalf of any such Holder unless and until such Certificate is received by the Disbursing Agent. Any such Holder who fails to surrender or cause to be surrendered such Certificate or fails to execute and deliver an affidavit of loss and indemnity reasonably satisfactory to the Disbursing Agent prior to the first anniversary of the Effective Date shall be deemed to have forfeited all rights and Claims or Equity Interests in respect of such Certificate and shall not participate in any Distribution hereunder, and all New Miller Common Stock in respect of such forfeited Distribution shall be cancelled notwithstanding any federal or escheat laws to the contrary.

5.04 Record Date for Plan Distributions. The Reorganized Debtors, the Creditor Trust and the Disbursing Agent shall have no obligation to recognize any transfer of any such Claims

occurring after the Record Date for Plan Distributions and shall be entitled instead to recognize and deal for all purposes hereunder with only those record Holders as of the close of business on the Record Date for Plan Distributions.

5.05 Means of Cash Payment. Cash payments hereunder shall be in U.S. funds by check, wire transfer, or such other commercially reasonable manner as the payor shall determine in its sole discretion.

5.06 Delivery of Distributions; Undeliverable or Unclaimed Distributions. Distributions to Holders of Allowed Claims shall be made by the Disbursing Agent or Trustee as applicable, (a) at the Holder's last known address, (b) at the address in any written notice of address change delivered to the Disbursing Agent, or (c) at the address set forth in a properly completed letter of transmittal accompanying a Certificate properly remitted in accordance with the terms hereof. If any Holder's Distribution is returned as undeliverable, no further Distributions to such Holder shall be made, unless and until the Disbursing Agent or Trustee is notified of such Holder's then current address, at which time all missed Distributions shall be made to such Holder without interest. Amounts in respect of undeliverable Distributions made through the Disbursing Agent shall be returned to the Reorganized Debtors until such Distributions are claimed. Amounts in respect of undeliverable Distributions made by the Creditor Trust shall be returned to the Creditor Trust until such Distributions are claimed. Except with respect to Holders of Allowed General Unsecured Claims, all claims for undeliverable Distributions must be made on or before the first anniversary of the Effective Date, after which date, without need for a further order by the Bankruptcy Court (x) all Cash in respect of such forfeited Distribution including interest accrued thereon shall revert to Reorganized Miller and (y) all New Miller Common Stock in respect of such forfeited Distribution shall be cancelled, in each case, notwithstanding any federal or state escheat laws to the contrary. All claims for undeliverable Distributions by the Creditor Trust must be made on or before the first anniversary of the Effective Date after which date, without need for further order of the Bankruptcy Court all cash in respect of such forfeited Distributions, including interest thereon, shall be property of the Creditor Trust notwithstanding any federal or state escheat laws to the contrary.

5.07 Withholding and Reporting Requirements. In connection with this Plan and all Distributions hereunder, the Reorganized Debtors Agent shall, to the extent applicable, comply with all tax withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions hereunder shall be subject to any such withholding and reporting requirements. To the extent the Disbursing Agent is an independent third party rather than the Reorganized Debtors, the Reorganized Debtors shall provide instructions to the Disbursing Agent consistent with the foregoing and the Disbursing Agent shall be entitled to rely on such instructions in effective same. The Reorganized Debtors reserve the right to allocate all Distributions made under the Plan in compliance with all applicable wage garnishments, alimony, child support, and other spousal awards, liens, and encumbrances, and in such event shall so instruct the Disbursing Agent if it is an independent third party.

The Trustee shall comply with all tax withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions from the Creditor Trust

shall be subject to any such withholding and reporting requirements. Each Holder of an Allowed Unsecured Claim shall be required to execute and deliver a W-9 to the Trustee as a condition to any Distribution. Any Distribution attributable to a Holder of an Allowed General Unsecured Claim that fails to execute and deliver an IRS Form W-9 to the Trustee on or before the first anniversary of the Effective Date shall be treated as a forfeited distribution, including interest thereon, and shall be property of the Creditor Trust notwithstanding any federal or state escheat laws to the contrary.

5.08 Setoffs. Except with respect to Holders of General Unsecured Claims, a Reorganized Debtor may, but shall not be required to, set off against any Claim, and the payments or other Distributions to be made pursuant to this Plan in respect of such Claim, claims of any nature whatsoever that the Debtors or Reorganized Debtors may have against the Holder of such Claim; provided, however, that neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Reorganized Debtors of any claim that the Debtors or Reorganized Debtors may have against such Holder. Nothing in this Plan shall be deemed to expand rights to setoff under applicable non-bankruptcy law.

5.09 Section 1145 Exemption. Pursuant to section 1145 of the Bankruptcy Code, the offering, issuance, and distribution of the New Notes and New Miller Common Stock, and the Reinstatement of the Miller Subsidiary Debtor Interests as contemplated by Article V hereof to Classes 2 and 6 (and, if appropriate, the offering, issuance and distribution of the Trust Interests contemplated by Article V hereof to Class 4), shall be exempt from, among other things, the registration requirements of section 5 of the Securities Act and any other applicable law requiring registration prior to the offering, issuance, distribution, or sale of Securities. In addition, under section 1145 of the Bankruptcy Code, such New Notes and New Securities will be freely tradable in the U.S. by the recipients thereof, subject to (i) the provisions of section 1145(b)(1) of the Bankruptcy Code relating to the definition of an underwriter in section 2(a)(11) of the Securities Act, (ii) compliance with applicable securities laws and any rules and regulations of the Securities and Exchange Commission, if any, applicable at the time of any future transfer of such Securities or instruments, (iii) to any restrictions in the New Miller Organizational Documents, and (iv) the laws and any rules and regulations of any State or federal agency or commission that may restrict or condition the trading of securities of a non-public company.

5.10 De Minimis Distributions. Notwithstanding anything herein to the contrary, no Cash payment of less than \$25.00 shall be made to the Holder of any Claim on account of its Allowed Claim; any such Holder who would otherwise be entitled to a lesser Distribution shall not receive any Distribution.

ARTICLE VI PROCEDURES FOR RESOLVING DISPUTED, CONTINGENT, AND UNLIQUIDATED CLAIMS

6.01 Procedures Regarding Claims. Except as otherwise expressly provided herein, the Debtors or the Reorganized Debtors, as applicable, shall have the exclusive authority to file, settle, compromise, withdraw, or litigate to judgment any objections to Claims that are not

General Unsecured Claims. From and after the Effective Date, the Trustee shall have authority to file, settle, compromise, withdraw, or litigate to judgment any objection to any General Unsecured Claims, including, without limitation, any objection pursuant to section 502(d) of the Bankruptcy Code; provided however, that notwithstanding such section 502(d) objection (if any), the Trustee shall not bring any Avoidance Action against any Released Party or to recover property held by any Released Party.

Any Debtor, Reorganized Debtor or Trustee, as applicable, may, at any time, request that the Bankruptcy Court estimate any contingent or unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether such Debtor has previously objected to such Claim or whether the Bankruptcy Court has ruled on any objection, and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal related to any such objection. In the event the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, the Debtors, the Reorganized Debtors or Trustee, as applicable, may elect to pursue any supplemental proceedings to object to any ultimate payment on such Claim. Each of the aforementioned objection, estimation and resolution procedures are cumulative and are not exclusive of one another.

Notwithstanding any other provision hereof, if any portion of a Claim is a Disputed Claim, no payment or Distribution provided under the Plan shall be made on account of such Disputed Claim unless and until such Disputed Claim becomes an Allowed Claim.

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, Distributions (if any) shall be made to the Holder of such Allowed Claim in accordance with the provisions of the Plan. The Disbursing Agent shall provide to the Holder of such Claim the Distribution (if any) to which such Holder is entitled under the Plan on a date determined by the Reorganized Debtors, in their sole discretion, after such a Claim becomes an Allowed Claim and shall be deemed to have been made on the Effective Date, without any interest to be paid on account of such Claim.

Unless otherwise set forth herein or ordered by the Bankruptcy Court, any objections to Claims shall be filed on or before the date that is the later of: (a) 120 days after the Effective Date, and (b) the last day of such other period of limitation as may be specifically fixed by an order of the Bankruptcy Court for objecting to certain Claims. The Bankruptcy Court may extend any deadline to object to Claims upon a motion filed by the Reorganized Debtors or the Trustee.

Distributions after allowance of General Unsecured Claims shall be made as set forth in the Plan or the Trust Agreement.

**ARTICLE VII
TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

7.01 Assumed Contracts and Leases. Except as otherwise provided herein, or in any contract, instrument, release, indenture, or other agreement or document entered into in connection with this Plan, as of the Effective Date each Reorganized Debtor shall be deemed to have assumed each executory contract and unexpired lease to which it is a party, unless such contract or lease (a) was previously assumed or rejected by the Debtors, (b) is the subject of a motion to reject filed on or before the Confirmation Date or (c) is set forth in a schedule, as an executory contract or unexpired lease to be rejected, filed as part of the Plan Supplement. The Confirmation Order shall constitute an order of the Bankruptcy Court under section 365 of the Bankruptcy Code approving the contract and lease assumptions or rejections described above, as of the Effective Date. Each executory contract and unexpired lease assumed pursuant to this Article VII or by any order of the Bankruptcy Court shall revest in and be fully enforceable by the Reorganized Debtors in accordance with its terms, except as such terms are modified by the provisions of the Plan or any order of the Bankruptcy Court authorizing and providing for its assumption under applicable federal law.

Unless otherwise provided in the Plan, each assumed Executory Contract or Unexpired Lease shall include all modifications, amendments, supplements, restatements or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and all Executory Contracts and Unexpired Leases, related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

7.02 Payments Related to Assumption of Contracts and Leases. The Debtors shall file a list of proposed amounts of any Cure for each executory contract and unexpired lease to be assumed with the Plan Supplement and any party to such executory contract or unexpired lease shall have until one business day before the Confirmation Hearing to file an objection to the proposed Cure with the Bankruptcy Court. Any monetary amounts by which any executory contract and unexpired lease to be assumed under the Plan is in default shall be satisfied, under section 365(b)(1) of the Bankruptcy Code, by the applicable Debtor on or before the Effective Date; *provided, however*, if there is a dispute regarding (i) the nature or amount of any Cure, (ii) the ability of a Reorganized Debtor or any assignee to provide “adequate assurance of future performance” (within the meaning of section 365 of the Bankruptcy Code) under the contract or lease to be assumed, or (iii) any other matter pertaining to assumption, Cure shall occur following the entry of a Final Order of the Bankruptcy Court resolving the dispute and approving the assumption or assumption and assignment, as the case may be; provided, however, that the Debtors or the Reorganized Debtors may settle any dispute regarding the amount of any Cure without any further notice to or action, order or approval of the Bankruptcy Court. Failure to timely raise an objection to assumption of any executory contract or unexpired lease, including the proposed amount of any Cure, pursuant to the terms of this Plan shall bar any subsequent objection to assumption of any executory contract or unexpired lease, including any objection to the proposed amount of any Cure.

7.03 Rejected Contracts and Leases. Except for those executory contracts and unexpired leases set forth on a schedule to the Plan Supplement, none of the executory contracts and unexpired leases to which the Debtors are a party shall be rejected under the Plan; provided, however, that the Debtors reserve the right, at any time prior to the Confirmation Date, to seek to reject any executory contract or unexpired lease to which any Debtor is a party.

7.04 Claims Based upon Rejection of Executory Contracts or Unexpired Leases. All Claims arising out of the rejection of executory contracts and unexpired leases must be filed with the Bankruptcy Court and served upon the Debtors and its counsel within thirty (30) days after the earlier of (a) the date of entry of an order of the Bankruptcy Court approving such rejection or (b) the Confirmation Date. Any such Claims not filed within such times shall be forever barred from assertion against the Debtors, their Estates, and property.

7.05 Assumption of D&O Insurance. All directors' and officers' liability insurance policies maintained by the Debtors, to the extent they are deemed executory contracts, are hereby assumed, subject to any additions and modifications thereto as may be required by the New Board, except to the extent any such additions and modifications impact coverage under said policies. Entry of the Confirmation Order by the clerk of the Bankruptcy Court shall constitute approval of such assumptions pursuant to section 365(a) of the Bankruptcy Code. The Reorganized Debtors shall maintain for a period of not less than six (6) years from the Effective Date coverage for the individuals covered, as of the Commencement Date, under policies on terms not substantially less favorable to such individuals than the terms provided for under the policies assumed pursuant to this Plan. No provision of this Plan shall limit any Released Party's rights to seek recovery or reimbursement under any directors' and officers' liability insurance policy.

The Debtors' indemnification obligations in favor of their officers and directors contained in the certificates of incorporation and bylaws of the Debtors as of the Commencement Date shall be included in the amended and restated certificate of incorporation, amended and restated certificate of formation and bylaws of the Reorganized Debtors. Unless otherwise required by applicable law, all Claims of the Debtors' current and former officers and directors for indemnity arising prior to the Commencement Date shall be deemed to be Class 4 General Unsecured Claims hereunder (subject to the filing of an appropriate proof of Claim with respect thereto and Allowance thereof), and all Claims of the Debtors' officers and directors for indemnity arising between the Commencement Date and the Effective Date shall be deemed to be Administrative Expenses hereunder but shall not be payable on the Effective Date unless a "triggering event" under any such indemnification shall have occurred prior to then.

ARTICLE VIII ACCEPTANCE OR REJECTION OF THIS PLAN

8.01 Classes Entitled to Vote. Each Holder of an Allowed Claim in Class 2 and 4 is entitled to vote to accept or reject this Plan. Holders of Claims or Equity Interests in Unimpaired Classes shall not be entitled to vote because they are conclusively deemed, by operation of section 1126(f) of the Bankruptcy Code, to have accepted this Plan.

8.02 Acceptance by Impaired Classes. An Impaired Class of Claims shall have accepted this Plan if the Holders of at least two-thirds (2/3) in amount and more than one-half (1/2) in number of the Allowed Claims in the Class actually voting have voted to accept this Plan, and an Impaired Class of Equity Interests shall have accepted this Plan if the Holders of at least two-thirds (2/3) in amount of the Allowed Equity Interests in the Class actually voting have voted to accept this Plan, in each case not counting the vote of any Holder designated under section 1126(e) of the Bankruptcy Code.

8.03 Elimination of Classes. Any Class that does not contain any Allowed Claims or Equity Interests or any Claims or Equity Interests temporarily allowed for voting purposes under Bankruptcy Rule 3018, as of the date of the commencement of the Confirmation Hearing, shall be deemed not included in this Plan for purposes of (i) voting to accept or reject this Plan and (ii) determining whether such Class has accepted or rejected this Plan under section 1129(a)(8) of the Bankruptcy Code.

8.04 Nonconsensual Confirmation. The Bankruptcy Court may confirm this Plan over the dissent of or rejection by any Impaired Class other than Class 2 if all of the requirements for consensual confirmation under section 1129(a), other than section 1129(a)(8)(A), of the Bankruptcy Code and for nonconsensual confirmation under section 1129(b) of the Bankruptcy Code have been satisfied.

If Class 4 does not accept the Plan, the Debtors shall request that the Bankruptcy Court confirm or “cram down” the Plan on a non-consensual basis with respect to each non-accepting Class pursuant to section 1129(b) of the Bankruptcy Code. With respect to Classes that are deemed to reject this Plan, the Debtors shall request that the Bankruptcy Court confirm or “cram down” the Plan on a non-consensual basis pursuant to section 1129(b) of the Bankruptcy Code.

ARTICLE IX CONDITIONS PRECEDENT TO CONFIRMATION AND EFFECTIVENESS

9.01 Conditions to Confirmation. It shall be a condition to Confirmation of the Plan that the following conditions shall have been satisfied or waived pursuant to the provisions of 9.05 below:

- (a) The Bankruptcy Court shall have entered the Confirmation Order in form and substance reasonably acceptable to the Debtors and the Lenders, including without limitation, approval of the injunctions, releases and exculpations set forth in sections 13.08 through 13.11 of this Plan;
- (b) The Plan must be in form and substance reasonably acceptable to the Debtors and the Lenders.
- (c) All documentation related to the Plan and the Plan Supplement (other than the Trust Agreement) must be in form and substance reasonably acceptable to the (i) Lenders and, (ii) solely as to provisions that could be reasonably be expected to affect the Exit Facility Lenders’ rights, claims, recoveries, and/or interests, the Exit Facility Agent.

9.02 Conditions to Effective Date. The following are conditions precedent to the occurrence of the Effective Date, each of which must be satisfied or waived in accordance with Article 9.05 below:

- (a) The Confirmation Order shall have been entered by the Bankruptcy Court.
- (b) All authorizations, consents, and regulatory approvals required, if any, in connection with the Consummation of this Plan shall have been obtained. The State of Alaska asserts that the Debtors require its consent for Consummation of the Plan, which the Debtors dispute and reserve all rights regarding same.
- (c) The Debtors and the Exit Facility Lenders shall have entered into and closed the Exit Facility, in form and substance reasonably acceptable to the Debtors and the Lenders.
- (d) The Debtors shall have executed and delivered all documents necessary to effectuate the issuance of the New Securities and New Notes.
- (e) All other actions, documents, and agreements necessary to implement this Plan shall have been effected or executed, including the final forms of the documents contained in the Plan Supplement, shall have been effected or executed and delivered, as the case may be, to the required parties and, to the extent required, filed with the applicable governmental units in accordance with applicable laws.
- (f) All documents referenced in subsections (c), (d) and (e) of this section, shall be reasonably acceptable to the (i) the Lenders and (ii) the Exit Facility Agent, solely as to provisions that could be reasonably expected to affect the Exit Facility Lenders' rights, claims, recoveries, and/or interests.
- (g) No Stay of the Confirmation Order shall be in effect.
- (h) Each of the conditions precedent to Confirmation are repeated here and shall continue to be satisfied and in full force and effect as of the Effective Date.

9.03 Absence of Final Order. For the avoidance of doubt, the Debtors and the Lenders intend for Consummation of the Plan to occur as promptly as practicable after the Effective Date and it shall not be a condition to the Effective Date that the Confirmation Order has become a Final Order.

9.04 Effect of Failure of Conditions. In the event that one or more of the conditions specified in Article 9.02 hereof shall not have occurred or been waived pursuant to Article 9.05 on or before January 31, 2016, or such later date as may be agreed to by the Debtors and the Lenders in their sole discretion, (a) the Confirmation Order shall be vacated, (b) no Distributions under the Plan shall be made, (c) the Debtors and Holders of Claims and Equity Interests shall be restored to the *status quo* as of the day immediately preceding the Confirmation Date as though the Confirmation Order had never been entered, and (d) the Debtors' obligations with respect to Claims and Equity Interests shall remain unchanged and nothing contained herein shall constitute

or be deemed a waiver or release of any Claims or Equity Interests by or against the Debtors or any Entity or to prejudice in any manner the rights of the Debtors or any Entity in any other or further proceedings involving the Debtors.

9.05 Waiver of Conditions. Each of the conditions set forth in Article 9.01 and Article 9.02 above, other than as set forth in sections 9.01(a) and 9.02(a), may be waived in whole or in part by the Debtors with the consent of the Lenders in their sole discretion, without notice, leave or other order of the Bankruptcy Court or any formal action other than proceedings to confirm or consummate the Plan.

ARTICLE X MODIFICATIONS AND AMENDMENTS; WITHDRAWAL

The Debtors may amend or modify this Plan at any time prior to the Confirmation Date, with the consent of the Lenders and, if there is an Exit Facility, solely as to provisions that could be reasonably expected to affect the Exit Facility Lenders' rights, claims, recoveries, and/or interests, the Exit Facility Agent. The Debtors reserve the right to include any amended exhibits in the Plan Supplement with the consent of the Lenders, whereupon each such amended exhibit shall be deemed substituted for the original of such exhibit. After the Confirmation Date, the Debtors or Reorganized Debtors may, under section 1127(b) of the Bankruptcy Code, institute proceedings in the Bankruptcy Court with the consent of the Lenders to remedy any defect or omission or reconcile any inconsistencies within or among this Plan, the Disclosure Statement, and the Confirmation Order, and to accomplish such matters as may be reasonably necessary to carry out the purposes and intent hereof so long as such remedies do not materially and adversely affect the treatment of Holders of Claims or Equity Interests hereunder.

Entry of a Confirmation Order shall mean that all modifications or amendments to the Plan since the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or resolicitation under Bankruptcy Rule 3019.

ARTICLE XI RETENTION OF JURISDICTION

Under sections 105(a) and 1142 of the Bankruptcy Code, and notwithstanding this Plan's Confirmation and the occurrence of the Effective Date, the Bankruptcy Court shall retain exclusive jurisdiction over all matters arising out of or related to the Chapter 11 Cases and this Plan, to the fullest extent permitted by law, including jurisdiction to:

- (a) hear and determine any and all objections to the allowance of Claims or Equity Interests;
- (b) hear and determine any and all motions to estimate Claims at any time, regardless of whether the Claim to be estimated is the subject of a pending objection, a pending appeal, or otherwise;
- (c) hear and determine any and all motions to subordinate Claims or Equity Interests at any time and on any basis permitted by applicable law;

- (d) hear and determine all Administrative Expenses and Professional Fee Claims;
- (e) hear and determine all matters with respect to the assumption or rejection of any executory contract or unexpired lease to which a Debtor is a party or with respect to which a Debtor may be liable, including, if necessary, the nature or amount of any Claim or required Cure or the liquidation of any Claims arising therefrom;
- (f) hear and determine any and all adversary proceedings, motions, applications, and contested or litigated matters arising out of, under, or related to, the Chapter 11 Cases;
- (g) enter such orders as may be necessary or appropriate in aid of the Consummation hereof and to execute, implement, or consummate the provisions hereof and all contracts, instruments, releases, and other agreements or documents created in connection with this Plan, the Disclosure Statement or the Confirmation Order;
- (h) hear and determine disputes arising in connection with the interpretation, implementation, Consummation, or enforcement of this Plan and all contracts, instruments, and other agreements executed in connection with this Plan;
- (i) hear and determine any request to modify this Plan or to cure any defect or omission or reconcile any inconsistency herein or any order of the Bankruptcy Court;
- (j) issue and enforce injunctions or other orders, or take any other action that may be necessary or appropriate to restrain any interference with or compel action for the implementation, Consummation, or enforcement hereof or the Confirmation Order;
- (k) enter and implement such orders as may be necessary or appropriate if the Confirmation Order is for any reason reversed, stayed, revoked, modified, or vacated;
- (l) hear and determine any matters arising in connection with or relating hereto, the Confirmation Order or any contract, instrument, release, or other agreement or document created in connection with this Plan, the Disclosure Statement or the Confirmation Order;
- (m) enforce all orders, judgments, injunctions, releases, exculpation, indemnification and rulings entered in connection with the Chapter 11 Cases;
- (n) recover all assets of the Debtors and property of the Debtors' Estates, wherever located;
- (o) hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;
- (p) hear and determine all disputes involving the existence, nature, or scope of the Debtors' discharge;
- (q) hear and determine such other matters as may be provided in the Confirmation Order or as may be authorized under, or not inconsistent with, provisions of the Bankruptcy Code; and

(r) enter a final decree closing the Chapter 11 Cases.

ARTICLE XII COMPROMISES AND SETTLEMENTS

Except as to General Unsecured Claims and the Assigned Actions, pursuant to Federal Rule of Bankruptcy Procedure 9019(a), each of the Debtors may compromise and settle various Claims against it and/or claims it may have against other Entities. Each of the Debtors expressly reserves the right, with the consent of the Lenders (and except as otherwise provided herein, with Bankruptcy Court approval, following appropriate notice and opportunity for a hearing) to compromise and settle Claims against it and claims that it may have against other Entities up to and including the Effective Date. After the Effective Date, such right shall transfer to the Reorganized Debtors and the Lenders as the holders of the New Notes pursuant hereto and no Bankruptcy Court approval of any such action, compromise or settlement shall be required. After the Effective Date, the Creditor Trust shall have the exclusive right to compromise and settle Causes of Action contributed to the Creditor Trust and General Unsecured Claims and no Bankruptcy Court approval of such action, compromise or settlement shall be required.

ARTICLE XIII MISCELLANEOUS PROVISIONS

13.01 Bar Date for Certain Claims

a) *Administrative Expenses*

The Confirmation Order shall establish an Administrative Expenses Bar Date for the filing of all Administrative Expenses (other than Administrative Expenses paid in the ordinary course of business pursuant to Article 2.01 hereof and Claims for United States Trustee fees), which date shall be thirty (30) days after the Effective Date. Holders of such asserted Administrative Expenses must file an application for payment of Administrative Expense with the Bankruptcy Court on or before such Administrative Expenses Bar Date or forever be barred from doing so. The notice of Confirmation shall set forth the Administrative Expenses Bar Date, and the Debtors or the Reorganized Debtors, as the case may be, and any other party in interest, shall have twenty-one (21) days following the Administrative Expenses Bar Date to review and object to such Administrative Expenses. All such objections shall be litigated to Final Order; provided, however, that the Debtors or the Reorganized Debtors, with the consent of the Lenders, may compromise and settle, withdraw or resolve by any other method, without requirement of Bankruptcy Court approval, any objections to Administrative Expenses.

13.02 Professional Fee Claims. All final applications for Professional Fee Claims must be filed and served on the Reorganized Debtors, the Lenders and their respective counsel no later than thirty (30) days after the Effective Date, unless otherwise ordered by the Bankruptcy Court. Objections to any such applications must be filed and served on the Reorganized Debtors, the Lenders, their respective counsel and the requesting Professional or other Entity, no later than twenty-one (21) days (or such other period as may be allowed by order of the Bankruptcy Court

or as otherwise agreed to between the parties) after the date on which the applicable application for compensation or reimbursement was served.

13.03 Payment of Statutory Fees. All fees payable under section 1930 of title 28 of the United States Code, as determined by the Bankruptcy Court at the Confirmation Hearing, shall be paid on or before the Effective Date. All such fees that arise after the Effective Date but before the closing of the Chapter 11 Cases shall be paid by the Reorganized Debtors when they come due.

13.04 Acceptance of the Plan by the Lenders. Subject to appropriate disclosure and solicitation under section 1125 of the Bankruptcy Code and the continuing payment of all Lender Adequate Protection Claims coming due between the Confirmation Date and the Effective Date (including the fees and expenses of their Advisors), the Lenders have informed the Debtors that the Lenders intend to accept the Plan with respect to their Claims in Classes 2 and 4. Notwithstanding the foregoing, (i) if the Disclosure Statement is not approved in form and substance reasonably satisfactory to the Lenders on or before December 31, 2015, and/or (ii) if the Confirmation Order is not entered on or before January 31, 2016 in form and substance reasonably satisfactory to the Lenders, the Lenders shall, unless an extension to either or both such deadlines has been agreed to by the Lenders in their sole and absolute discretion, have the absolute right to reject the Plan and any acceptances they may have delivered prior to such deadline shall be deemed withdrawn and null and void ab initio.

13.05 “Going Private” Transaction. On and after the Effective Date, Reorganized Miller shall be a private company and the New Notes and New Securities shall be treated as privately-placed notes and securities not listed or available for trading on any stock or other exchange, over-the-counter or “pink slips,” and each of the New Notes and New Securities shall contain “restricted” language to such extent. Miller shall take all actions necessary to terminate its reporting obligations in compliance with federal and state securities laws, and to terminate trading, as of the Effective Date, in the Miller Common Stock. Nothing in the Plan or order confirming the Plan relieves any of the Reorganized Debtors from complying with applicable provisions of the federal securities laws.

13.06 Nonseverability of Plan Provisions. If, prior to Confirmation, any term or provision hereof is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court, at the request of the Debtors with the consent of the Lenders, shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision hereof, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

13.07 Successors and Assigns. The rights, benefits and obligations of all Entities named or referred to herein shall be binding on, and shall inure to the benefit of, their respective heirs, executors, administrators, personal representatives, successors or assigns.

13.08 Discharge of Claims and Termination of Equity Interests. Except as otherwise provided herein or in the Confirmation Order, all consideration distributed under this Plan shall be in exchange for, and in complete satisfaction, settlement, discharge, and release of, all Claims and Equity Interests (other than those Claims and Equity Interests that are Unimpaired under this Plan) of any nature whatsoever against the Debtors or any of their assets or properties, and regardless of whether any property shall have been distributed or retained pursuant to this Plan on account of such Claims and Equity Interests. Upon the Effective Date, each of the Debtors and the Reorganized Debtors shall be deemed discharged and released under section 1141(d)(1) of the Bankruptcy Code from any and all Claims and Equity Interests (other than those Claims and Equity Interests that are not Impaired under this Plan), including, but not limited to, demands and liabilities that arose before the Confirmation Date, and all debts of the kind specified in section 502(g), 502(h), or 502(i) of the Bankruptcy Code, and all Equity Interests other than the Miller Subsidiary Debtor Interests shall be cancelled, terminated and extinguished. Notwithstanding any provisions herein to the contrary, no provision of the Plan, or any order confirming the Plan, discharges or releases the Debtors or Reorganized Debtors from (or enjoins any person or entity from pursuing) any Claim, right or interest, beyond the scope of the discharge provided in Section 1141(d) of the Bankruptcy Code.

13.09 Injunction. ALL INJUNCTIONS OR STAYS PROVIDED FOR IN THE CHAPTER 11 CASES PURSUANT TO SECTIONS 105 AND 362 OF THE BANKRUPTCY CODE OR OTHERWISE AND IN EFFECT ON THE CONFIRMATION DATE, SHALL REMAIN IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE DATE. EXCEPT AS OTHERWISE PROVIDED IN THE PLAN OR THE CONFIRMATION ORDER, ALL ENTITIES THAT HAVE HELD, HOLD OR MAY HOLD CLAIMS OR CAUSES OF ACTION AGAINST OR EQUITY INTERESTS IN ANY OF THE DEBTORS ARE, AS OF THE EFFECTIVE DATE PERMANENTLY ENJOINED FROM TAKING ANY OF THE FOLLOWING ACTIONS AGAINST ANY OF THE DEBTORS AND THEIR ESTATES, THE REORGANIZED DEBTORS OR THEIR PROPERTY OR ASSETS, THE CREDITOR TRUST OR THE CREDITOR TRUST ASSETS (EXCEPT AS EXPRESSLY PROVIDED IN THE PLAN AS AGAINST THE CREDITOR TRUST OR CREDITOR TRUST ASSETS) ON ACCOUNT OF SUCH CLAIMS, CAUSES OF ACTION OR EQUITY INTERESTS: (A) COMMENCING, CONDUCTING OR CONTINUING IN ANY MANNER, DIRECTLY OR INDIRECTLY, ANY SUIT, ACTION OR OTHER PROCEEDING RELATING TO SUCH CLAIM, CAUSE OF ACTION OR EQUITY INTEREST; (B) ENFORCING, LEVYING, ATTACHING, COLLECTING OR OTHERWISE RECOVERING IN ANY MANNER OR BY ANY MEANS, WHETHER DIRECTLY OR INDIRECTLY, ANY JUDGMENT, AWARD, DECREE OR ORDER RELATING TO SUCH CLAIM, CAUSE OF ACTION OR EQUITY INTEREST; (C) CREATING, PERFECTING OR ENFORCING IN ANY MANNER, DIRECTLY OR INDIRECTLY, ANY LIEN RELATING TO SUCH CLAIM, CAUSE OF ACTION OR EQUITY INTEREST; (D) ASSERTING ANY SETOFF, RIGHT OF SUBROGATION OR RECOUPMENT OF ANY KIND, DIRECTLY OR INDIRECTLY,

AGAINST ANY DEBT, LIABILITY OR OBLIGATION DUE TO THE DEBTORS RELATING TO SUCH CLAIM, CAUSE OF ACTION OR EQUITY INTEREST; AND (E) PROCEEDING IN ANY MANNER IN ANY PLACE WHATSOEVER THAT DOES NOT CONFORM TO OR COMPLY WITH OR IS INCONSISTENT WITH THE PROVISIONS OF THE PLAN OR THE CONFIRMATION ORDER. FOR THE AVOIDANCE OF DOUBT, THE SECURITIES PLAINTIFFS SHALL NOT BE ENJOINED, STAYED OR PRECLUDED IN ANY WAY FROM PROSECUTING ANY CLAIM ASSERTED OR TO BE ASSERTED IN THE SECURITIES CLASS ACTIONS AGAINST ANY NON-DEBTOR. FOR THE FURTHER AVOIDANCE OF DOUBT, THE SECURITIES PLAINTIFFS SHALL NOT BE ENJOINED, STAYED OR PRECLUDED IN ANY WAY FROM CONDUCTING DISCOVERY OF THE DEBTORS OR THE REORGANIZED DEBTORS, SUBJECT TO THE RIGHTS AND OBLIGATIONS OF THE DEBTORS OR THE REORGANIZED DEBTORS AND THE SECURITIES PLAINTIFFS UNDER ANY APPLICABLE RULES OF CIVIL PROCEDURE IN CONNECTION WITH ANY SUCH DISCOVERY PROPOUNDED BY THE SECURITIES PLAINTIFFS.

13.10 Debtors' Releases. AS OF THE EFFECTIVE DATE, FOR GOOD AND VALUABLE CONSIDERATION, THE ADEQUACY OF WHICH IS HEREBY CONFIRMED, THE DEBTORS AS DEBTORS IN POSSESSION, THE REORGANIZED DEBTORS AND ANY ENTITY SEEKING TO EXERCISE THE RIGHTS OF THE DEBTORS' ESTATES, INCLUDING ANY SUCCESSOR TO THE DEBTORS OR ANY ESTATE REPRESENTATIVE APPOINTED OR SELECTED PURSUANT TO SECTION 1123(B)(3) OF THE BANKRUPTCY CODE, INCLUDING THE TRUSTEE, WILL BE DEEMED TO HAVE CONCLUSIVELY, ABSOLUTELY, UNCONDITIONALLY, IRREVOCABLY FOREVER RELEASED, WAIVED AND DISCHARGED THE RELEASED PARTIES FROM ANY AND ALL CLAIMS, OBLIGATIONS, SUITS, JUDGMENTS, DAMAGES, DEMANDS, DEBTS, RIGHTS, CAUSES OF ACTION AND LIABILITIES WHATSOEVER (OTHER THAN FOR WILLFUL MISCONDUCT, INTENTIONAL FRAUD OR CRIMINAL CONDUCT AND OTHER THAN THE RIGHTS OF THE DEBTORS AND THE REORGANIZED DEBTORS TO ENFORCE THE PLAN AND THE CONTRACTS, INSTRUMENTS, RELEASES AND OTHER AGREEMENTS OR DOCUMENTS RELATED HERETO), WHETHER DIRECT OR DERIVATIVE, LIQUIDATED OR UNLIQUIDATED, FIXED OR CONTINGENT, MATURED OR UNMATURED, DISPUTED OR UNDISPUTED, KNOWN OR UNKNOWN, FORESEEN OR UNFORESEEN, THEN EXISTING OR THEREAFTER ARISING, IN LAW, EQUITY OR OTHERWISE THAT ARE BASED IN WHOLE OR IN PART ON ANY ACT, OMISSION, TRANSACTION, EVENT OR OTHER OCCURRENCE TAKING PLACE ON OR PRIOR TO THE EFFECTIVE DATE, OR IN ANY WAY RELATING TO THE RESTRUCTURING OF THE DEBTORS, THE CHAPTER 11 CASES, THE PLAN, OR THE DISCLOSURE STATEMENT, AND THAT COULD HAVE BEEN ASSERTED BY OR ON BEHALF OF THE DEBTORS OR THEIR ESTATES AGAINST ANY OF THE RELEASED PARTIES. NOTWITHSTANDING THE FOREGOING AND SECTION 13.09, NOTHING HEREIN SHALL RELEASE, DISCHARGE OR ENJOIN THE TRUSTEE FROM PURSUING ANY CAUSE OF ACTION AGAINST ANY OFFICER, DIRECTOR, EMPLOYEE OR AGENT OF THE DEBTORS THAT IS NOT A RELEASED PARTY.

13.11 Releases by Accepting Holders of Claims and Equity Interests. AS OF THE EFFECTIVE DATE, FOR GOOD AND VALUABLE CONSIDERATION, THE ADEQUACY OF WHICH IS HEREBY CONFIRMED, (I) EACH LENDER THAT VOTES IN FAVOR OF THE PLAN AND (II) EACH HOLDER OF A CLAIM OR EQUITY INTEREST ENTITLED TO VOTE IN CONNECTION WITH THE PLAN THAT VOTES IN FAVOR OF THE PLAN (OR IS DEEMED TO ACCEPT THE PLAN), AS APPLICABLE, FOR THEMSELVES AND ON BEHALF OF ANY SUCCESSORS AND ASSIGNS, WILL BE DEEMED TO HAVE CONCLUSIVELY, ABSOLUTELY, UNCONDITIONALLY, IRREVOCABLY, FOREVER RELEASED, WAIVED AND DISCHARGED EACH OF THE RELEASED PARTIES FROM ANY AND ALL CLAIMS, OBLIGATIONS, SUITS, JUDGMENTS, DAMAGES, DEMANDS, DEBTS, RIGHTS, CAUSES OF ACTION AND LIABILITIES WHATSOEVER (EXCEPT FOR THE RIGHTS TO ENFORCE THIS PLAN AND THE OTHER AGREEMENTS AND DOCUMENTS DELIVERED HEREUNDER), WHETHER DIRECT OR DERIVATIVE, LIQUIDATED OR UNLIQUIDATED, FIXED OR CONTINGENT, MATURED OR UNMATURED, DISPUTED OR UNDISPUTED, KNOWN OR UNKNOWN, FORESEEN OR UNFORESEEN, THEN EXISTING OR THEREAFTER ARISING, IN LAW, EQUITY OR OTHERWISE THAT ARE BASED IN WHOLE OR IN PART ON ANY ACT, OMISSION, TRANSACTION, EVENT OR OTHER OCCURRENCE TAKING PLACE ON OR PRIOR TO THE EFFECTIVE DATE, OR IN ANY WAY RELATING TO THE RESTRUCTURING OF THE DEBTORS, THE CHAPTER 11 CASES, THE PURCHASE, SALE OR RESCISSION OF THE PURCHASE OR SALE OF ANY SECURITY OF THE DEBTORS, THE PLAN, OR THE DISCLOSURE STATEMENT, EXCEPT THAT, AS TO SPECIFICALLY THE RELEASED PARTIES, NOTHING HEREIN RELEASES WILLFUL MISCONDUCT, INTENTIONAL FRAUD, OR CRIMINAL CONDUCT. FOR THE AVOIDANCE OF DOUBT, THE FOREGOING RELEASES SHALL NOT, AND ARE NOT INTENDED TO, RELEASE THE CLAIMS OF THE SECURITIES PLAINTIFFS IN THE SECURITIES CLASS ACTIONS AGAINST NON-DEBTORS AND THE SECURITIES PLAINTIFFS SHALL NOT BE ENJOINED, STAYED OR PRECLUDED IN ANY WAY FROM PROSECUTING ANY CLAIM ASSERTED OR TO BE ASSERTED IN THE SECURITIES CLASS ACTIONS AGAINST ANY NON-DEBTOR; FOR THE FURTHER AVOIDANCE OF DOUBT, ANY SECURITIES PLAINTIFF WHO HOLDS A CLAIM AGAINST OR INTEREST IN THE DEBTORS, OTHER THAN A CLAIM ARISING OUT OF THE SECURITIES CLASS ACTIONS, AND WHO VOTES IN FAVOR OF THE PLAN OR IS DEEMED TO ACCEPT THE PLAN ON ACCOUNT OF SUCH OTHER CLAIM, SHALL NOT BE DEEMED TO HAVE RELEASED ANY NON-DEBTOR FROM ANY CLAIMS ASSERTED OR TO BE ASSERTED IN THE SECURITIES CLASS ACTIONS. NOTWITHSTANDING ANY PROVISIONS HEREIN TO THE CONTRARY OR ANY VOTE TO ACCEPT THE PLAN, NO PROVISION OF THE PLAN, OR ANY ORDER CONFIRMING THE PLAN, (I) RELEASES ANY NON-DEBTOR PERSON OR ENTITY INCLUDING ANY RELEASED PARTY) FROM ANY CLAIM OR CAUSE OF ACTION OF THE U.S. SECURITIES AND EXCHANGE COMMISSION (“SEC”); OR (II) ENJOINS, LIMITS, IMPAIRS OR DELAYS THE SEC FROM COMMENCING OR CONTINUING ANY CLAIMS, CAUSES OF ACTION, PROCEEDINGS OR INVESTIGATIONS AGAINST ANY NON-DEBTOR PERSON OR ENTITY (INCLUDING ANY RELEASED PARTY) IN ANY FORUM.

13.12 Exculpation and Limitation of Liability. The Released Parties shall not have or incur any liability to any Holder of a Claim or an Equity Interest, or any other party-in-interest, or any of their respective agents, employees, equity interest holders, partners, members, representatives, financial advisors, attorneys, or affiliates, or any of their successors or assigns, for any act or omission in connection with, relating to, or arising out of the negotiation, solicitation, the Exit Facility, Plan and Disclosure Statement, the administration of the Chapter 11 Cases, the solicitation of acceptances hereof, the pursuit of Confirmation hereof, the Consummation hereof, or the administration hereof or the property to be distributed hereunder, except for their willful misconduct, intentional fraud or criminal conduct, and in all respects they shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities.

13.13 Binding Effect. Upon the occurrence of the Effective Date, this Plan shall be binding upon and inure to the benefit of the Debtors, the Lenders, all present and former Holders of Claims against and Equity Interests in the Debtors, their respective successors and assigns, including the Reorganized Debtors, all other parties-in-interest in the Chapter 11 Cases (irrespective of whether such Claims or Interests are deemed to have accepted the Plan), all Entities that are parties to or are subject to the settlements, compromises, releases, discharges, and injunctions described in the Plan, each Entity acquiring property under the Plan, and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors.

13.14 Revocation, Withdrawal, or Non-Consummation. The Debtors reserve the right to revoke or withdraw this Plan at any time prior to the Confirmation Date and to file other plans of reorganization. If the Debtors revoke or withdraw this Plan, or if Confirmation or Consummation hereof does not occur, then (a) this Plan shall be null and void in all respects, (b) any settlement or compromise embodied herein (including the fixing or limiting to an amount any Claim or Class of Claims), assumption or rejection of executory contracts or leases effected by this Plan, and any document or agreement executed pursuant to this Plan shall be deemed null and void, and (c) nothing contained herein, and no acts taken in preparation for Consummation hereof, shall (x) constitute or be deemed to constitute a waiver or release of any Claims by or against, or any Equity Interests in, the Debtors or any other Entity, (y) prejudice in any manner the rights of the Debtors, the Lenders or any Entity in any further proceedings involving the Debtors, or (z) constitute an admission of any sort by the Debtors or any other Entity.

13.15 Committee. The Committee shall dissolve as of the Effective Date and the members of the Committee shall be released and discharged from all authority, duties, responsibilities and obligations related to and arising from and in connection with the Chapter 11 Cases. For the avoidance of doubt, nothing in this section 13.14 or anywhere else in this Plan is intended to affect in any manner the Committee's Professionals from applying to the Bankruptcy Court for the Allowance of Professional Fee Claims incurred through the Effective Date (but not thereafter).

13.16 Plan Supplement. All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan as if set forth in full in the Plan. All documents required to be filed with the Plan Supplement shall be filed with the Bankruptcy Court at least seven (7) days prior to the date of the commencement of the Confirmation Hearing. Thereafter,

any Person may examine the Plan Supplement in the office of the Clerk of the Bankruptcy Court during normal court hours. Copies of the Plan Supplement may also be obtained without charge (a) at the website maintained by the Debtors' noticing and balloting agent, Prime Clerk, LLC, or (b) by contacting Joseph P. Rovira at the Andrews Kurth LLP address listed below.

13.17 Notices to Debtors. Any notice, request, or demand required or permitted to be made or provided to or upon a Debtor or a Reorganized Debtor hereunder shall be in writing (including by facsimile transmission), and deemed to have been duly given or made when actually delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

if to the Debtors, to:

Miller Energy Resources, Inc.
9721 Cogdill Road, Suite 302
Knoxville, Tennessee 37932
Attn: Kurt Yost, General Counsel
Telephone: (865) 223-6575
Facsimile: (865) 691-8209

with a required copy to:

Andrews Kurth LLP
600 Travis, Suite 4200
Houston, Texas 77002
Attn: Timothy A. ("Tad") Davidson II
David A. Zdunkewicz
Telephone: (713) 220-4200
Facsimile: (713) 220-4285
Email addresses: taddavidson@andrewskurth.com and
dzdunkewicz@andrewskurth.com

if to the Lenders, to their counsel:

Bracewell & Giuliani LLP
CityPlace I, 34th Floor
185 Asylum Street
Hartford, Connecticut 06033
Telephone: (860) 256-8537
Facsimile: (860) 760-6310
Attn: Evan D. Flaschen
David L. Lawton
E-mail addresses: evan.flaschen@bgllp.com and
david.lawton@bgllp.com

13.18 Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules), the laws of (a) the State of New York shall govern the construction and implementation hereof and any agreements, documents, and instruments executed in connection with this Plan and (b) the laws of the state of incorporation or organization of each Debtor shall govern corporate or other governance matters with respect to such Debtor, in either case without giving effect to the principles of conflicts of law thereof.

13.19 Prepayment. Except as otherwise provided herein or the Confirmation Order, the Debtors shall have the right to prepay, without penalty or premium, all or any portion of an Allowed Claim at any time; provided, however, that any such prepayment shall not violate, or otherwise prejudice, the relative priorities and parities among the Classes of Claims and any prepayment right with respect to the New Notes shall be set forth in the New Notes.

13.20 Section 1125(e) of the Bankruptcy Code. As of the Confirmation Date, the Debtors shall be deemed to have solicited acceptances hereof in good faith and in compliance with the Bankruptcy Code. As of the Confirmation Date, the Debtors, the Lenders, and each of their respective affiliates, agents, directors, managing partners, managers, officers, employees, investment bankers, financial advisors, attorneys, and other professionals shall be deemed to have participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code in the offer and issuance of the New Notes and the New Securities hereunder, and therefore are not, and on account of such offer, issuance and solicitation shall not be, liable at any time for the violation of any law, rule or regulation governing the solicitation of acceptances or rejections hereof, the offer and issuance of the New Notes and the New Securities hereunder, or the distribution or dissemination of any information contained in the Plan, the Disclosure Statement, the Plan Supplement, and any and all related documents.

13.21 Entire Agreement. Except as otherwise indicated, the Plan and the Plan Supplement supersede all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into the Plan.

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Dated: Houston, Texas
December 17, 2015

MILLER ENERGY RESOURCES, INC.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Cook Inlet Energy, LLC,
by its sole member, Miller Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Miller Energy Services, LLC
by its sole member, Miller Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Miller Energy GP, LLC
by its sole member, Miller Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Miller Rig & Equipment, LLC
by its sole member, Miller Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Miller Drilling, TN LLC by its sole member, Miller
Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

East Tennessee Consultants, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

East Tennessee Consultants II, L.L.C.
by its sole member, Miller Energy Resources, Inc.



By: _____
Name: Carl F. Giesler, Jr.
Title: Chief Executive Officer

Anchor Point Energy, LLC
by its sole member, Cook Inlet Energy, LLC



By: _____

Name: Carl F. Giesler, Jr.

Title: Chief Executive Officer

Savant Alaska, LLC
by its sole member, Miller Energy Resources, Inc.



By: _____

Name: Carl F. Giesler, Jr.

Title: Chief Executive Officer

Nutaaq Operating LLC
by its sole member, Savant Alaska, LLC



By: _____

Name: Carl F. Giesler, Jr.

Title: Chief Executive Officer

ANDREWS KURTH LLP

Timothy A. ("Tad") Davidson II

David A. Zdunkewicz

Joseph P. Rovira

600 Travis, Suite 4200

Houston, Texas 77002

Telephone: (713) 220-4200

Facsimile: (713) 220-4285

DAVID H. BUNDY, P.C.

David H. Bundy

310 K Street, Suite 200

Anchorage, Alaska 99501

Telephone: (907) 248-8431

Facsimile: (907) 248-8434

ATTORNEYS FOR THE DEBTORS

**JOINT PLAN OF REORGANIZATION OF
MILLER ENERGY RESOURCES, INC. AND CERTAIN OF ITS SUBSIDIARIES
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

HOU:3616713.5

EXHIBIT A

EXHIBIT A

TO

**THE JOINT PLAN OF REORGANIZATION OF
MILLER ENERGY RESOURCES, INC. AND CERTAIN SUBSIDIARIES
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

DESCRIPTION OF NEW MILLER COMMON STOCK

The principal terms of the New Miller Common Stock to be issued by the Reorganized Miller under the Plan shall be as follows:

Authorization:	100 million shares
Initial Issuance:	10 million shares
Par Value:	\$.0001 per share
Voting Rights:	One vote per share
Dividends:	Payable at the discretion of the board of directors of Reorganized Miller
Conversion Rights:	None
Splits and Adjustments:	Generally, arithmetic splits, combinations, etc., are proportionately treated
Restrictions on Transfer:	None (other than restrictions imposed by applicable state and federal securities laws)
Registration Rights:	Yes

EXHIBIT B

EXHIBIT B

Causes of Action and Avoidance Actions Contributed to the Creditor Trust

Potential Avoidance Actions:

All Avoidance Actions, including, but not limited to, those described in the attachment to this Exhibit “B”, but excluding Avoidance Actions to avoid any transfers to a (i) Released Party or (ii) an Entity listed on Exhibit “C” to the extent such Entity has satisfied the requirements to be a Released Claim Party set forth in Section 4.15 of the Plan.

Other Causes of Action:

- Causes of Action against the directors and officers of one or more Debtors who are not Released Parties which are or may be covered by the Debtors’ D&O insurance policy(ies)
- Causes of Action against Sherb & Co LLP, Paul W. Boyd, CPA, David M. Hall and Carlton W. Vogt, III CPA
- Causes of Action described below:

<u>Party</u>	<u>Debtor/ Claimant</u>	<u>Nature of Claim</u>	<u>Basis Claim</u>	<u>Damages</u>
Cudd Pressure Controls, Inc.	CIE	Breach of Contract; possible civil fraud	Cudd providing a snubbing unit in response to a work request for use on the Osprey Platform in 2011. Cudd knew (and there are statements from their own people to this effect) that the unit was not capable of doing the work needed.	To be established by expert testimony (as yet unknown). Internal estimates indicated the damages were in excess of \$2 million.
H&H Industrial, Inc.	CIE	Breach of Contract; possible civil fraud	H&H submitted invoices that we now believe were overstated and possibly contained fraudulent charges.	Unknown. For the period of fiscal 2015, it was estimated the overbilling was in excess of \$200,000, but fuller audit is needed.

Halliburton	CIE	Breach of Contract	Substandard work performed in connection with grind and inject unit	Unknown
AIX Energy, LLC	MER & CIE	Civil Fraud and related torts	AIX fraudulently induced MER to submit a bid and conduct extensive and expensive diligence on the assets of Buccaneer Energy during Buccaneer's bankruptcy in an effort to legitimize the process and placate the unsecured creditor's committee, all while intending to credit bid and operate the business after bankruptcy.	Unknown.
Campbell, Campbell, Edwards & Conroy	MER & CIE	Malpractice	Attorneys failed to provide adequate representation in VAI, Inc, lawsuit. Original lead attorney left the form mid case and was replaced with inexperienced litigator. Litigator allowed certain arguments to stand unchallenged that later proved decisive in judge's excessive damages ruling,	Unknown, but ~ \$7.5 million in judgment and legal costs were incurred
David M. Hall, Walter J. Wilcox, II and Troy Stafford	MER	Indemnity for claims by VAI, Inc.	Pursuant to the Purchase and Sale Agreement by which MER acquired its interests in Cook Inlet Energy, LLC, the former owners, Mr. Hall, Mr., Wilcox and Mr. Stafford agreed to indemnify MER for any claims made by VAI, Inc. against MER or CIE, including the circumstances of VAI's existing litigation	Up to the amount paid to VAI plus costs of defense.

Tennessee Hockey Association	MER	Breach of Contract	<p>MER and THA entered into a marketing contract for \$40,000 per year. Despite that fact that MER had paid previous amounts due timely, and no amounts were due prior to MER's bankruptcy filing, THA had removed MER's advertising from its arena in Knoxville in breach of the contract. THA then proceeded to sue MER for the future (but not yet due) amounts to become due under the contract and asserted that it had removed the advertising.</p>	<p>Unknown, likely less than \$40,000, possibly less than \$20,000.</p>
Mark Diaz dba InvestAir	MER	Breach of Contract	<p>Mr. Diaz and MER signed a Purchase Agreement in March of 2015 in which Diaz agreed to pay \$150,000 for MER's interest in its company plane.</p> <p>Despite the contract, Mr. Diaz refused to close and rejected all offerings to come and complete necessary inspections of the plane.</p>	<p>Need to establish if the plane was in the condition required by the contract for sale and need to determine remaining value of the plane.</p>

**Transfers by Savant Alaska, LLC in 90 Days Before Commencement Date
(July 1, 2015 to October 1, 2015)**

<u>Entity</u>	<u>Total Amount During Period</u>
70 North LLC	\$41,514.00
Air Liquide America LP	\$4,828.81
Airgas USA LLC	\$834.90
Airport Equipment Rentals Inc	\$64.33
AK Supply Inc	\$2,578.44
AKT LLP	\$2,367.84
Alaska Airlines Inc	\$18,153.76
Alaska Bearing	\$216.13
Alaska Hydraulics Inc	\$949.47
Alaska Instrument Co LLC	\$344.50
Alaska Insulation Supply	\$1,166.88
Alaska Metrology & Calibration Services Inc	\$3,656.38
Alaska Pump & Supply Inc	\$3,220.81
Alaska Pure Water Products	\$1,310.85
Alaska Restaurant Supply	\$81.42
Alaska Roteq Corporation	\$5,392.00
Alaska Rubber & Supply Inc	\$1,774.94
Alaska Steel Co	\$2,895.32
Alaska Textiles Inc	\$1,122.50
Alaska West Express	\$2,340.00
Alaskan Express Service Inc	\$1,053.28
Anton Parr USA Inc	\$17,895.00
Arctic Fire & Safety	\$1,262.90
Arctic Fox Environmental Inc	\$9,905.00
Arctic Wire Rope and Supply Inc	\$45.30
Army/Navy Store	\$4,612.69
ASRC Energy Services Alaska Inc	\$168,984.05
AT Publishing & Printing Inc	\$1,514.50
AT&S, Inc	\$10,033.36
Atmos International Inc	\$9,900.00
Beta Technologies Inc	\$1,097.00
Boynton Office Systems Inc	\$255.50
BP Exploration (Alaska) Inc	\$32,813.84
Brooks Range Supply Inc	\$8,572.37
C & T Fire Protection	\$10,800.00
Cal Worthington Ford Lincoln Inc	\$1,487.44
Cardno Inc	\$60,510.50
CH2M Hill Alaska Inc	\$2,520.00
Colville Incorporated	\$13,655.10

Compuforms Data Products Inc	\$212.28
Craig Taylor Equipment Company	\$427.96
Crescent Electric Supply Co	\$3,117.51
Cruz Construction Inc	\$1,870.00
Delta Leasing LLC	\$13,098.67
Det-Tronics - Detector Electronics Corp	\$24,994.73
DITOMASO, INC.	\$2,026.49
Dresser-Rand Company	\$31,428.60
Engineered Equipment Co of Alaska Inc	\$815.57
Enviro Sciences/Alpha Energy, Inc	\$17.50
F Robert Bell & Associates	\$6,684.45
Fairweather LLC	\$154,494.62
Fairweather Medical	\$1,237.00
Far North Supply	\$3,174.75
Fastners & Fire Equipment Inc	\$24.60
Ferguson Enterprises Inc #3017	\$3,051.29
Flowline Alaska	\$75,448.00
Food Services of America	\$786.46
Garness Industrial Products	\$520.00
GCI	\$13,387.86
Glacier Services Inc	\$90,195.90
GLM Corp	\$1,004.86
Grainger Inc	\$11,948.13
GulfCoast Holding Company Inc.	\$1,720.00
Hach Company	\$379.10
Hassler & Associates Inc	\$2,169.91
Hayden Electric Motors Inc	\$2,831.95
Haz-Mat Transportation Services	\$2,550.00
Health Equity Inc	\$17,335.80
Honeywell Industry Solutions	\$17,278.00
ICE Services Inc	\$4,595.00
Inlet Petroleum Company	\$1,118.61
Kendrick Consulting, LLC	\$8,554.37
Kodiak America LLC	\$979.85
Lynden Transport Inc	\$17,007.69
Mears Group Inc	\$240.00
Medicenter	\$405.00
Michael Baker International, Inc.	\$1,458.00
Microcom	\$200.00
Mike's Quality Meats	\$451.36
MISTRAS Group Inc	\$25,492.50
Motion Industries Inc	\$840.37
NALCO Company	\$2,853.68
NANA Management Services LLC	\$105,571.67

NC Machinery Co	\$5,621.61
North Slope Borough	\$54,516.00
North Slope Borough SA10	\$7,059.35
Northern Air Cargo Inc	\$619.75
NORTHERN PRINTING CO., INC.	\$393.00
Northwest Fluid System Technologies	\$640.82
Novalynx Corporation	\$643.63
NRC Alaska, LLC	\$7,531.20
O'Brien's Response Management LLC	\$6,000.00
Office Depot	\$853.97
Overnite Software Inc	\$3,675.00
Paramount Supply Company	\$1,895.81
Pathfinder Aviation Inc	\$67,231.26
PCE Pacific Inc	\$334.63
Pentair Valves & Controls US LP	\$1,370.01
Process Systems	\$2,820.00
Puget Sound Pipe & Supply Co #3	\$1,173.64
RAVN Alaska	\$1,286.79
Restoration Science & Engineering LLC	\$1,006.83
RPS Plan Administrators	\$924.32
Schlumberger Technology Corporation	\$1,500.00
Sourdough Express Inc	\$12,426.82
Spenard Builders Supply	\$115.08
Staples Advantage	\$1,359.88
Steese Immediate Care	\$210.00
Stoel Rives LLP	\$2,965.90
Swift Technical Services LLC	\$20,200.00
TDW Services, Inc.	\$230,504.00
TGI Company Inc	\$5,702.00
The AR Group LLP	\$2,750.00
The Odom Corporation	\$1,526.25
Total Safety US Inc	\$3,398.50
TTT Environmental LLC	\$572.75
Unitech of Alaska Inc	\$630.16
VWR International LLC	\$1,416.18
Warning Lites of Alaska Inc	\$960.00
Wesco Distribution Inc	\$8,914.79
WILLIAM MARTINEZ	\$2,811.19
World-Wide Movers, Inc	\$3,539.05
Xebec Absorption Inc	\$204.00
Young's Gear LLC - Anchorage	\$309.67

**Transfers by Miller Energy Resources, Inc. During 90 Days Before Commencement Date
(July 1, 2015 to October 1, 2015)**

<u>Entity</u>	<u>Total Amount During Period</u>
AFLAC	\$1,516.36
Alpheus Data Services LLC	\$1,742.47
American Express	\$69,735.10
Anchorage Daily News LLC	\$249.02
Appalachian Business Communications	\$1,972.60
Baker, Donelson, Bearman, & Caldwell	\$2,808.83
Bankers South Lending & Finance LLC	\$11,875.00
BCS Inc.	\$90.00
BG Finance and Accounting, Inc	\$100,882.00
Blue Cross Blue Shield of TN	\$67,592.26
Broadridge ICS	\$825.44
Business Solutions International	\$26.36
Chris Reneau	\$5,000.00
Citizens Gas Utility District	\$20.60
Citrix Online, LLC	\$1,270.43
Comcast Corporation	\$503.98
Crystal Springs	\$195.26
CT Corporation System	\$284.00
Custom Touch	\$80.00
Davis Wright Tremaine, LLP	\$25,394.39
De Lage Landen Financial Services Inc	\$835.72
Deloy Miller	\$123,416.49
Delta Dental of Tennessee	\$30,206.02
Designsensory	\$449.25
DLA Piper LLP US	\$230,000.00
Document Solutions Inc.	\$15,472.23
Employment Screening Services, Inc	\$431.40
Equisolve LLC	\$1,798.00
ERISA Services, Inc.	\$657.53
First Insurance Funding Corp	\$701,635.26
First National Capital LLC	\$207,919.50
GCI Communications Corp.	\$1,596.91
Holston Gases	\$435.85
Huntsville Utility District	\$37.46
Interwest Transfer Co. Inc.	\$1,274.47
InveShare Inc.	\$89.17
Kinder Morgan Inc.	\$63,863.64
KNOLOGY, Inc.	\$4,510.00
KPMG LLP	\$553,280.00

Leaf Commercial Capital Inc	\$1,048.59
Lincoln Investment Solutions, Inc.	\$14,840.00
Lincoln National Life Insurance Company	\$27,057.06
Malone's Coffee Service LLC	\$729.50
Marcum & Petroff, P.C.	\$23,560.01
McJunkin Red Man Corporation	\$194.75
MZHCI, LLC	\$13,915.17
Norton Rose Fulbright US LLP	\$12,711.70
Opportune	\$4,441.88
P2ES Holdings, LLC	\$145,000.00
Paul, Weiss, Rifkind, Wharton &	\$94,087.06
Pitney Bowes Inc.	\$151.86
Plateau Electric Cooperative	\$1,902.85
Platinum Parking	\$4,100.00
Prudential Insurance Company of America	\$8,133.30
RAE Security Southwest LLC	\$162.38
RR Donnelley	\$4,351.90
Schiffer Odom Hicks & Johnson PLLC	\$37,001.79
Scott County Trustee	\$4,581.52
SettlePou P.C.	\$92.00
Shemin Law Firm, PLLC	\$20,000.00
Shred Pro Secure, LLC	\$150.00
Simpson Thacher & Bartlett LLP	\$4,755.00
Solvenz E & P Series LLC	\$375,000.00
Stoel Rives LLP	\$10,000.00
Teladoc, Inc.	\$737.50
Tele-Page	\$115.41
Tennessee Dept. of Revenue	\$33,894.00
TIS Insurance Services	\$550.00
TN Dept of Labor & Workforce Development	\$28.80
Toshiba America Business Solutions	\$602.15
Total Administrative Services Corporatio	\$24,297.03
Transitional LLC	\$63,401.80
Truman Arnold Companies	\$1,805.00
Unifirst Corporation	\$69.56
Verizon Wireless	\$3,895.54
West Publishing Corporation	\$2,388.12
William B. Federman, P.C.	\$2,047.21
Windstream Corporation	\$7,472.19
WolfePak Inc.	\$209.52
Workiva LLC	\$12,383.28

**Transfers by Cook Inlet Energy, LLC During 90 Days Before Commencement Date
(May 7, 2015 to August 6, 2015)**

<u>Entity</u>	<u>Total Amount During Period</u>
A & L Construction, Inc.	\$39,037.00
AAA Alaska Cab Inc.	\$815.00
AAA Moving & Storage - Anchorage	\$5,145.41
Ace Supply	\$98.26
Acuren USA Inc.	\$8,708.31
AE Solutions	\$28,518.30
AETNA	\$308,951.00
Aetna	\$418.74
AIMM Technologies Inc.	\$47,179.70
Air Liquide America L.P.	\$38,205.69
Airgas Nor Pac	\$158.32
AIX Energy	\$75,000.00
Alaska Chadux Corporation	\$1,500.00
Alaska Container Cache, LLC	\$4,800.00
Alaska East Inc.	\$25,237.03
Alaska Eco Resources	\$30,052.50
Alaska Environmental Resources LLC	\$1,745.00
Alaska Industrial Hardware Inc	\$6,091.33
Alaska Instrument Company, Inc.	\$11,490.00
Alaska Roteq Corporation	\$523.45
Alaska Rubber and Supply Inc	\$7,748.31
Alaska Safety Inc.	\$1,588.70
Alaska Shrink Wrap	\$1,000.00
Alaska Steel Company	\$10,713.18
Alaska's Best Water & Coffee, Inc	\$1,773.20
All American Oilfield Associates LLC	\$193,298.43
Anchorage Chamber of Commerce	\$350.00
APWP, Inc	\$16,112.13
Arctic Branding & Apparel LLC	\$6,814.36
Arctic Office Products	\$7,928.86
Arctic Petroleum Products, LLC	\$4,821.60
Arctic Wire Rope and Supply	\$3,625.24
ARCTOS, LLC	\$26,009.86
Arthur C Saltmarsh	\$9,500.00
ASRC Energy Services	\$40,764.22
Associated Services Inc.	\$5,149.37
AT & T	\$6,897.34
Atigun Incorporated	\$3,015.00

Aurora Gas LLC	\$24,223.07
Badger Holdings LLC	\$18,706.64
Bagoy's Florist & Home	\$366.08
Baker Hughes Business Support Serv	\$509,603.74
Beta Technologies Inc.	\$9,833.00
Blue Water Navigation, LLC	\$35,000.00
BOS Solutions Inc.	\$378,763.24
Brammer Engineering, Inc.	\$2,037.50
Brena, Bell & Clarkston, P.C.	\$41,000.00
Bristol Bay Native Corporation	\$150,000.00
C & T Fire Protection, Inc.	\$3,233.00
C.A.R. Services, Inc.	\$857.96
Cameron Technologies	\$3,243.31
Canrig Drilling Technology Ltd.	\$35,000.00
Captain Cook Hotel	\$5,575.86
Carlile Transportation Systems, Inc.	\$198.42
Carol L. Inman	\$293,784.65
Chumley's Inc.	\$1,930.06
CISPRI Limited Partners	\$73,862.66
Clearwater Technologies Inc	\$636.73
Coffey Consulting, LLC	\$3,300.00
Color Art Printing Co., Inc.	\$1,797.00
Commercial Appliance &	\$13,092.57
Contech Engineered Solutions LLC	\$2,737.83
Control Components, Inc.	\$67,500.00
Cook Inlet Pipe Line Company	\$1,284,661.58
Cook Inlet RCAC	\$13,245.66
Cook Inlet Region Inc.	\$22,081.79
Cook Inlet Spill Prev.& Response, Inc	\$554,687.59
Cook Inlet Tug and Barge Inc	\$8,665.47
Core Laboratories LP	\$6,525.00
Country Foods Wholesale	\$113,513.58
Craig Taylor Equipment Co.	\$52,247.15
Crescent Electric Supply Company	\$10,700.10
Crowell & Moring	\$7,253.75
Cruz Marine, LLC	\$75,000.00
Dakota Software Corp.	\$4,000.00
Det-Tronics	\$47,354.01
DNOW, LP	\$214,241.47
Donald E. Harman Co.	\$6,224.50
Dowland - Bach Corporation	\$18,369.10
Doyle's Fuel Service, Inc.	\$3,392.30
DTN	\$753.00
ECO Alternative Fuel Systems, Inc.	\$7,148.00

Enduro Pipeline Services Inc.	\$4,608.60
Engineered Equipment Company	\$15,992.00
Environmental Systems Research	\$700.00
Fastenal Company	\$934.38
FBM Holdings LLC	\$1,395.00
Ferguson Enterprises Inc	\$3,122.95
Fin-Techs, Inc.	\$1,601.00
Fire Control Systems Inc.	\$1,575.45
First National Bank of Alaska	\$750.00
Flamingo Seismic Solutions, Inc.	\$4,133.83
Futaris, Inc.	\$3,578.22
G&G Machine Shop, Inc.	\$169.95
Garnet Knopp	\$12,000.00
GCI	\$13,593.61
GLM Corp	\$67,979.53
Global Technical Services	\$6,530.00
GlobalView Software, Inc.	\$2,475.00
Great Northern Testing, LLC	\$41,761.24
Green Connections Inc.	\$620.00
H & H Industrial Inc.	\$176,347.63
Halliburton Energy Services, INC.	\$150,724.24
Harbor Enterprises, Inc.	\$100,488.05
Harvest Alaska, LLC	\$146,410.59
HDR Alaska, Inc.	\$3,451.30
Health Equity Inc.	\$45,207.04
Heat & Frost Insulation Inc.	\$36,399.80
Hilcorp Alaska, LLC	\$83,778.51
Homer Electric Association Inc.	\$29,688.92
Homer Septic Services, LLC	\$1,854.00
Hot Wire Communications, LLC	\$5,018.37
Hydril USA Distribution LLC	\$4,259.35
Hydrocarbon Data Systems, Inc.	\$5,300.00
Imaging Systems Group	\$2,695.10
Independent Lift Truck of Alaska, Inc.	\$994.00
Industrial Boiler and Controls, Inc.	\$5,719.68
Insight Direct USA, Inc.	\$2,984.63
JB2 Inc.	\$8,347.99
Kaladi Brothers Coffee	\$978.28
Kallensoft Corporation	\$2,100.00
Kenai Aviation, Inc.	\$92,852.50
Kenai Peninsula Borough	\$1,047,297.61
Kilotherm LLC	\$25,000.00
Konica Minolta Business Solutions USA	\$4,227.23
Kraxberger Drilling, Inc.	\$1,033.85

Lewis & Lewis Computer Store	\$11,417.54
Lexis Nexis Matthew Bender	\$680.87
Lynden Air Freight, Inc.	\$26,657.18
Lynden Transport, Inc.	\$42,361.96
MagTec Alaska LLC	\$150,027.40
MailFinance Inc.	\$207.36
Matanuska-Susitna Borough	\$3,353.21
McKinley Properties	\$15,810.00
McLane Consulting, Inc.	\$4,504.00
Medallion Foundation, Inc	\$750.00
MESA Products, Inc.	\$2,644.32
Mistras Group Inc	\$5,025.00
M-1 LLC	\$325,081.54
Moore & Moore Services	\$40,770.44
Morgan Steel, Inc.	\$12,053.52
Motion Industries, Inc.	\$85,292.00
MS Enterprises, LLC	\$11,180.51
Nabors Alaska Drilling, Inc.	\$58,000.00
National Oilwell DHT, L.P.	\$26,515.00
National Oilwell Varco L.P.	\$35,000.00
Native Village of Tyonek	\$2,016.78
NC Machinery	\$133,370.37
Neofunds by Neopost	\$1,308.82
Norstar Pipeline Company, Inc	\$1,090.63
North Coast Electric Company	\$31,307.02
Northern Industrial Training, LLC	\$27,297.68
Northern Oilfield Services, LLC	\$12,700.00
Northland Pumping Service, Inc.	\$3,399.00
Northland Wood Products, Inc	\$1,321.39
Northwest Fluid System Technologies, Inc	\$5,329.58
Norton Corrosion Limited	\$1,408.00
NRC Alaska, LLC	\$27,388.39
OfficeTECH Inc.	\$154.00
Patterson-UTI Drilling Company LLC	\$300,000.00
Peach Investments, LLC	\$63,663.43
Peninsula Auto & Truck Parts Inc.	\$9,459.75
Peninsula Pumping, Inc.	\$1,694.01
Petroleum Equipment & Services, Inc.	\$31,508.50
Petroleum News	\$3,551.00
Print Works	\$389.78
ProComm Alaska LLC	\$1,187.50
Production Testing Services Inc.	\$25,000.00
Pro-Seal Incorporated	\$10,543.52
Protect Air	\$1,188.80

Ptarmigan Taxi and Courier Service	\$30.00
Pwave LLC	\$14,157.75
Quest Integrity USA, LLC	\$45,000.00
R & J Technical Services, LLC	\$38,865.73
Rediske Family Limited Partnership	\$14,850.00
Relo Information Management, Inc.	\$10,194.94
Resource Energy Solutions Inc.	\$61,279.00
Restoration Science & Engineering	\$50,447.93
Robert A. Evans	\$13,000.00
Robert P. Britch	\$1,400.00
Royal Service & Rentals, Inc.	\$4,200.00
RT Home Services	\$3,862.34
Ryder Scott Company, L.P	\$239,145.96
S & H Enterprises, Inc.	\$3,857.16
Safe-T-Way Electric Inc.	\$500.00
Salamatof Native Association	\$81,532.42
Samsco Corporation	\$9,850.00
ScanFile of Alaska LLC	\$346.20
Scott C. Ely	\$14,000.00
Seatrax, Inc.	\$12,791.32
Semco Energy, Inc.	\$73,945.71
Sentinel Works, Inc	\$33,000.00
SGS North America, Inc.	\$6,115.62
Shonda E. Powell	\$4,601.57
Signature Flight Support Corporation	\$419.10
SLR International Corp	\$16,388.75
SolstenXP Inc.	\$2,080.00
Stenco Supply, Inc.	\$6,600.00
Stream on Wheels, LLC	\$5,905.00
Sunshine Custom Promotions LLC	\$3,483.15
Sunshine Equipment Repair	\$1,655.03
Surveyors Exchange Co., Inc.	\$1,426.54
Survival Systems International	\$2,913.00
Sweeney's Clothing	\$2,385.78
Swift Technical Services, LLC.	\$4,148.24
Tanks-A-Lot, Inc.	\$18,700.00
Tarpon Pipe & Supply	\$373,951.74
Tauriainen Engineering & Testing Inc.	\$1,594.10
TEAM Industrial Services, Inc.	\$7,942.93
Tesla Electric, LLC	\$2,134.59
TH1, LLC	\$19,103.27
The Boardroom, LLC	\$500.00
Total Safety U.S., Inc.	\$2,051.61
Tripoint Alaska, LLC	\$187,801.12

TS&H Automation Services	\$4,375.00
Twin Cities Veterinary Clinic	\$1,913.12
Tyonek Contractors, LLC	\$717.76
Univar USA Inc.	\$11,887.84
Uptown Motel	\$6,234.92
VEGA Americas, Inc.	\$3,761.29
Vetco Gray Inc.	\$48,693.70
VIP Alaska, Inc.	\$164.80
Waste Connections of Alaska	\$5,515.94
Weatherford Artificial Lift Systems Inc.	\$6,370.59
Weatherford U.S., Holdings, LLC	\$161,050.01
Wesco Receivables Corp.	\$155.88
Western Oilfields Supply Company	\$22,430.91
William Earl Hill	\$1,127.50
William M. Hudson III	\$39,337.29
Wooley & Associates, Inc.	\$9,418.29

**Transfers by Cook Inlet Energy, LLC During “Gap” Period
(August 7, 2015 to October 1, 2015)**

<u>Entity</u>	<u>Total Amount During Period</u>
AAA Alaska Cab Inc.	\$330.00
Acuren USA Inc.	\$4,391.50
AETNA	\$105,148.00
Air Liquide America L.P.	\$5,749.82
Airgas Nor Pac	\$42.22
AIX Energy	\$200,000.00
AK Supply Inc.	\$24,338.29
Alaska East Inc.	\$6,000.00
Alaska Industrial Hardware Inc	\$4,683.59
Alaska Marine Lines	\$16,360.80
Alaska Sand & Gravel	\$6,575.00
Alaska's Best Water & Coffee, Inc	\$57.08
All American Oilfield Associates LLC	\$9,075.58
APWP, Inc	\$328.72
Arctic Office Products	\$884.17
ARCTOS, LLC	\$986.75
ASRC Energy Services	\$88,044.98
Associated Services Inc.	\$1,710.00
AT & T	\$3,995.93
Atigun Incorporated	\$1,935.00
Aurora Gas LLC	\$6,945.87
Automation Services	\$3,882.25
Baker Hughes Business Support Serv	\$270,406.05
Beta Technologies Inc.	\$1,093.00
Blue Water Navigation, LLC	\$61,698.50
Brammer Engineering, Inc.	\$21,372.50
Brena, Bell & Clarkston, P.C.	\$128,038.81
C.A.R. Services, Inc.	\$1,308.44
Cameron International Corporation	\$2,006.86
Carlile Transportation Systems, Inc.	\$470.65
Carol L. Inman	\$200,461.32
CCI Thermal Technologies	\$4,404.00
Chapoton Sanders Scarborough LLP	\$17,651.00
Chumley's Inc.	\$606.51
Commercial Appliance &	\$7,108.71
Control Components, Inc.	\$1,011.71
Cook Inlet Pipe Line Company	\$579,101.27
Cook Inlet Region Inc.	\$98,849.14
Cook Inlet Spill Prev.& Response, Inc	\$40,840.37
Country Foods Wholesale	\$57,326.94

Craig Taylor Equipment Co.	\$10,625.35
Crowell & Moring	\$15,371.43
David Hall	\$4,356.64
Denali Crane Inspection	\$575.00
DNOW, LP	\$77,390.75
DTN	\$502.00
Fastenal Company	\$618.83
Ferguson Enterprises Inc	\$2,689.68
Futaris, Inc.	\$1,286.04
G.F. Sherman Signs	\$257.50
GCI	\$70,757.27
GLM Corp	\$29,280.05
Global Technical Services	\$1,000.00
GlobalView Software, Inc.	\$825.00
Great Northern Testing, LLC	\$1,037.04
Green Connections Inc.	\$248.00
H & H Industrial Inc.	\$16,215.00
Hadco International, LLC	\$10,930.25
Harbor Enterprises, Inc.	\$69,986.00
Harvest Alaska, LLC	\$37,513.03
Health Equity Inc.	\$4,413.54
Heat & Frost Insulation Inc.	\$8,565.74
Hilcorp Alaska, LLC	\$66,867.50
Homer Electric Association Inc.	\$7,795.70
Homer Septic Services, LLC	\$741.60
Imaging Systems Group	\$1,430.56
Kaladi Brothers Coffee	\$349.31
Kallensoft Corporation	\$300.00
Kenai Aviation, Inc.	\$22,526.00
Kenai Peninsula Borough	\$6,065.21
Letzring, Inc.	\$145,000.00
Lewis & Lewis Computer Store	\$336.35
Lynden Air Freight, Inc.	\$5,000.00
Lynden Transport, Inc.	\$40,980.69
Magellan Healthcare, Inc	\$1,714.68
MagTec Alaska LLC	\$14,332.02
MailFinance Inc.	\$207.36
McJunkin Red Man Corporation	\$1,877.37
McKenzie Transportation	\$2,115.00
McKinley Properties	\$13,090.00
McLane Consulting, Inc.	\$2,465.00
Moore & Moore Services	\$610.27
MRI of Palmer	\$27,750.00
MS Enterprises, LLC	\$2,055.00

National Oilwell Varco L.P.	\$10,054.60
NC Machinery	\$743.46
Neofunds by Neopost	\$30.82
Northland Pumping Service, Inc.	\$1,360.00
NRC Alaska, LLC	\$1,009.24
O'Brien's Response Management, Inc.	\$12,000.00
Pason Offshore Corp	\$22,078.00
Peach Investments, LLC	\$71,596.36
Peninsula Auto & Truck Parts Inc.	\$5,459.31
Petrotechnical Resources of Alaska, LLC	\$3,100.00
Pro-Seal Incorporated	\$6,373.08
R & J Technical Services, LLC	\$31,447.94
Ravn Alaska	\$264.00
Rediske Family Limited Partnership	\$23,800.00
Relo Information Management, Inc.	\$2,473.76
Resource Energy Solutions Inc.	\$1,160.00
Restoration Science & Engineering	\$6,434.68
Rockford Corporation	\$83,750.00
Rotor-Tech Canada LTD	\$910.80
Salamatof Native Association	\$89,398.51
Seatrax, Inc.	\$1,344.43
Semco Energy, Inc.	\$36,747.46
Sentinel Works, Inc	\$18,000.00
Shonda E. Powell	\$632.61
Sierra Hamilton LLC	\$5,625.00
Signature Flight Support Corporation	\$279.40
Surveyors Exchange Co., Inc.	\$20.77
Sweeney's Clothing	\$280.27
Swift Technical Services, LLC.	\$10,517.12
Systems Logic Inc	\$1,220.96
Tauriainen Engineering & Testing Inc.	\$77.38
TerraSond Ltd	\$29,325.00
TH1, LLC	\$7,481.99
Total Safety U.S., Inc.	\$3,125.00
TS&H Automation Services	\$13,512.00
TTT Environmental, LLC	\$163.00
Twin Cities Veterinary Clinic	\$132.03
Univar USA Inc.	\$4,654.44
Uptown Motel	\$1,525.34
VEGA Americas, Inc.	\$3,761.29
Waste Connections of Alaska	\$1,593.44
Weatherford Artificial Lift Systems Inc.	\$5,310.11
Weatherford U.S., Holdings, LLC	\$12,120.00
Western Oilfields Supply Company	\$565.02

EXHIBIT C

Potential Released Claim Parties

Alaska Air Transit

Alaska Clean Seas

Alaska Communications Systems

Alaska Crane Consultants

Andrews Kurth, LLP

Ashby LLP

Beacon Occupational Health and

Boatright & Sons LLC

Bracewell & Giuliani LLP

Chapotan Sanders Scarborough

Coffman Engineers

Dan E. Dickinson

David H. Bundy

Davis Wright Tremaine LLP

Don Johnson

Dukowitz Machine, Inc.

Enerflex Energy Systems (Wyoming)

Engineered Fire & Safety Anchorage

Five Star Oilfield Services

Gemini Solutions Inc

Grant Aviation Inc.

IHS Global, Inc.

Industrial Instrument Services Inc.

Inlet Drilling Alaska Inc.

Key Bank

Knight Oil Tools, LLC

Maritime Helicopters Inc.

North Air, Inc

Ocean Marine Services, Inc

Offshore Systems-Kenai

Pollard E-Line Service, Inc.

Pollard Wireline Inc.

Seaport Global

Sidley Austin

Solar Turbines Incorporated

Tatetech Oil & Gas, LLC

Tex R Us, LLC

Three Mile Creek Services, Inc.

Udelhoven Oilfield System Services, Inc.

Warrior Rig Limited Partnership

Weaver Bros., Inc.