



DIVISION OF
CORPORATION FINANCE

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

May 18, 2009

Via U.S. Mail and Fax (423) 663-9461

Mr. Lyle H. Cooper
Chief Financial Officer
Miller Petroleum, Inc.
3651 Baker Highway
Huntsville, TN 37756

**Re: Miller Petroleum, Inc.
Form 10-KSB for the Fiscal Year Ended April 30, 2008
Filed August 13, 2008**

File No. 033-02249-FW

Dear Mr. Cooper:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Brad Skinner for

Chris White
Branch Chief