



DIVISION OF
CORPORATION FINANCE

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

July 20, 2012

Via facsimile

Mr. David J. Voyticky
Chief Financial Officer
Miller Energy Resources, Inc.
3651 Baker Highway
Huntsville, TN 37756

Re: Miller Energy Resources, Inc.
Form 10-K for Fiscal Year Ended April 30, 2010
Filed July 28, 2010
Form 10-K for Fiscal Year Ended April 30, 2011
Filed July 29, 2011
File No. 001-34732

Dear Mr. Voyticky:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director