



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

January 21, 2014

Via E-Mail

Aneliya S. Crawford, Esq.
Olshan Frome Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, NY 10022

**Re: Miller Energy Resources, Inc.
Responses to comments on Soliciting Materials filed pursuant to Rule
14a-12 filed December 17, 2013
Filed by Bristol Investment Fund, Ltd., et. al.
Filed January 16, 2014
File No. 001-34732**

Dear Ms. Crawford:

We have reviewed your responses and have the following comments.

1. We reissue the first bullet point of prior comment 1. We are unable to see the how the company shares being “significantly undervalued” are related to the profile of senior management.
2. Please provide us with additional support for your response paragraph 8(e). For example, you may provide us with some or all of the letters previously shared with you by a company shareholder. Also, which shareholders did you communicate with?
3. Please provide us with additional support for your response paragraph 24. For example, you may provide us with the Imperial Capital report and describe the “other instances of selective disclosures” referenced in your response.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions