



NYSE Euronext



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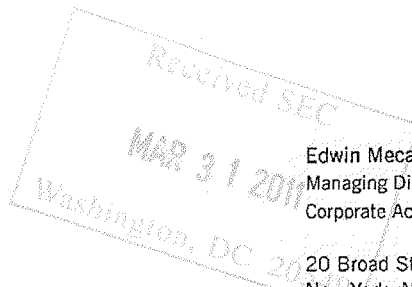
March 31, 2011

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Miller Petroleum, Inc. (name to be changed to Miller Energy Resources, Inc.), common stock, par value \$0.0001 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 30, 2011. Tentative listing date -- April 12, 2011.

Sincerely,



Edwin Mecabe
Managing Director
Corporate Actions and Market Watch

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