

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3427/December 21, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16729

In the Matter of

MILLER ENERGY RESOURCES, INC.,
PAUL W. BOYD, CPA,
DAVID M. HALL, and
CARLTON W. VOGT, III, CPA

ORDER

On December 10, 2015, I issued an order allowing Respondent Carlton W. Vogt, III, to submit by December 17 a supplemental filing regarding his subpoena on the Public Company Accounting Oversight Board (PCAOB), and gave the PCAOB until December 23 to respond. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3385, 2015 SEC LEXIS 5038, at *9. Prior to that order, Vogt's counsel indicated during a November 19 prehearing conference that counsel would be submitting a notice of withdrawal but would "remain in the case at least to finish out [the subpoena] argument[s]." Tr. 43. I stated that would be acceptable. That same day, counsel submitted a notice of withdrawal, but the notice did not state that counsel would continue to represent Vogt for a limited purpose. As such, the Office of the Secretary—which effects service of orders on parties—could not have known that counsel wished to remain on the service list.

On December 18, 2015, counsel e-mailed this office to inform that counsel did not receive notice of the December 10 order and only became aware of it on December 18. Counsel also requested in the e-mail to extend Vogt's supplemental filing deadline from December 17 to December 23, 2015, and the PCAOB, in a reply e-mail, requested until January 6, 2016, to respond.

Although an electronic courtesy copy of any motion or request for relief is encouraged, especially in a pressing situation, such requests should be made by properly filed motions in accordance with the Rules of Practice rather than by e-mail alone. However, for good cause shown under Rule of Practice 161(a), 17 C.F.R. § 201.161(a), both requests are GRANTED. Vogt's supplemental filing is now due December 23, 2015, and the PCAOB's response is now due January 6, 2016. I also ORDER Vogt's counsel to enter a notice of appearance that indicates counsel's continuing but limited representation of Vogt.

James E. Grimes
Administrative Law Judge