

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3067/August 26, 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 POSTPONING
PREHEARING CONFERENCE

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) in this matter on August 6, 2015. A telephonic prehearing conference is currently scheduled for August 31, 2015.

The Division of Enforcement has filed two declarations regarding service of the OIP, attesting that service has been effected as to Respondents Miller Energy Resources, Inc., Paul W. Boyd, CPA, and Carlton W. Vogt, III, CPA. Because there is no evidence of service of the OIP on Respondent David M. Hall, consistent with 17 C.F.R. § 201.161, the telephonic prehearing conference is POSTPONED until September 14, 2015, at 3:30 p.m. EDT.¹ The Division is directed to file a notice by September 10 updating this Office on the status of service as to Mr. Hall.²

Based on the Division's declarations, I find that Miller Energy was served on August 11, 2015, consistent with 17 C.F.R. § 201.141(a)(2)(ii); Mr. Boyd was served by August 13, 2015, consistent with 17 C.F.R. § 201.141(a)(2)(i); and Mr. Vogt was served by August 13, 2015, consistent with 17 C.F.R. § 201.141(a)(2)(i).³ Therefore, each of these Respondents must answer the OIP, pursuant to 17 C.F.R. § 201.220, by September 8, 2015. *See* OIP at 18; 17

¹ The Division is asked to arrange a court reporter for the September 14 prehearing conference, and provide dial-in instructions to all conference participants.

² Courtesy copies of filings by any party should be sent to alj@sec.gov.

³ Counsel are reminded to enter notices of appearance pursuant to 17 C.F.R. § 201.102(d).

C.F.R. §§ 201.160(b), .220(b). Failure to timely answer the OIP may result in default. *See* OIP at 19; 17 C.F.R. §§ 201.155(a)(2), .220(f).

James E. Grimes
Administrative Law Judge