

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3106/September 8, 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 GRANTING REQUEST
TO EXTEND ANSWER
DEADLINE

The Securities and Exchange Commission issued the Order Instituting Administrative and Cease-and-Desist Proceedings on August 6, 2015. A telephonic prehearing conference is scheduled for September 14, 2015.

Counsel for Miller Energy Resources, Inc., has filed an unopposed request to extend its Answer deadline from today to September 22, 2015. Consistent with 17 C.F.R. § 201.161, the request is GRANTED and Miller's Answer is now due September 22, 2015.

James E. Grimes
Administrative Law Judge