

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3161/September 23, 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 (OIP) on August 6, 2015. On September 8, 2015, I granted an unopposed request by Miller Energy Resources, Inc., to extend until September 22, 2015, the deadline for it to file an Answer to the OIP. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3106, 2015 SEC LEXIS 3659. On September 22, this Office received a second unopposed request from Miller Energy to extend its deadline to file an Answer. Consistent with 17 C.F.R. § 201.161, the request is GRANTED and Miller Energy's Answer is now due October 6, 2015.

During the September 14 prehearing conference, counsel for Miller Energy stated that Walter G. Ricciardi of Paul, Weiss, Rifkind, Wharton & Garrison LLP represents the company in this proceeding and that Patrick Hunnius of DLA Piper LLP represents the company in only a limited capacity. DLA Piper LLP, however, submitted Miller Energy's instant extension request and previously filed a notice of appearance on behalf of Miller Energy. I therefore ORDER that Miller Energy submit a letter to this Office by 5:00 p.m. EDT on September 25, 2015, clarifying which persons or law firms represent it, and in what capacities. The letter shall also confirm whether Miller Energy waives its right to a hearing within sixty days after service of the OIP. *See* 15 U.S.C. §§ 77h-1(b), 78u-3(b); OIP at 18.

James E. Grimes
Administrative Law Judge