

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3210/October 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 (OIP) on August 6, 2015. I have twice granted unopposed requests from Miller Energy Resources, Inc., to extend its deadline to file an Answer to the OIP, most recently extending the Answer due date to October 6, 2015. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3161, 2015 SEC LEXIS 3894 (Sept. 23, 2015); Admin. Proc. Rulings Release No. 3106, 2015 SEC LEXIS 3659 (Sept. 8, 2015). On October 6, this Office received a third unopposed request from Miller Energy to extend its deadline to file an Answer to October 20. Consistent with 17 C.F.R. § 201.161, the request is GRANTED and Miller Energy's Answer is now due October 20, 2015.

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James E. Grimes  
Administrative Law Judge