

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3335 / November 20, 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 October 30, 2015, counsel for Respondent Carlton W. Vogt, III, submitted a request to subpoena the Securities and Exchange Commission's Division of Corporation Finance for certain documents. The Division of Enforcement and the Commission's Office of the General Counsel oppose the request and assert claims of privilege. A telephonic prehearing conference was held on November 19 to discuss the parties' arguments. During the conference, the Division and/or the Office of the General Counsel agreed to submit evidence supporting their claims of privilege over the documents sought.

I therefore ORDER that by December 2, 2015, the Division and/or the Office of the General Counsel shall submit a privilege log and declaration, or similar evidence, sufficient to invoke the privileges on which they seek to rely. *See Landry v. FDIC*, 204 F.3d 1125, 1135 (D.C. Cir. 2000); *Northrop Corp. v. McDonnell Douglas Corp.*, 751 F.2d 395, 405 n.11 (D.C. Cir. 1984).

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James E. Grimes  
Administrative Law Judge