

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3242 / October 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 GRANTING REQUEST TO  
EXTEND ANSWER DEADLINE

I have granted three unopposed requests from Miller Energy Resources, Inc., to extend its deadline to file an Answer to the Order Instituting Proceedings, most recently extending the due date to October 20, 2015. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3210, 2015 SEC LEXIS 4134 (Oct. 8, 2015). Yesterday, this office received a fourth unopposed request from Miller Energy to extend its deadline to file an Answer to November 3.

Consistent with 17 C.F.R. § 201.161, the request is GRANTED and Miller Energy's Answer is now due November 3, 2015. Nonetheless, the September 15, 2015, scheduling order remains in effect. Should the parties' settlement efforts not materialize, they should be prepared to comply with the scheduling order.

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James E. Grimes  
Administrative Law Judge