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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 3293 / November 4, 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 four 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 November 3, 2015. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3242, 2015 SEC LEXIS 4301 (Oct. 20, 2015). Yesterday, this office received a fifth unopposed request from Miller Energy to extend its deadline to file an Answer to November 17.

Consistent with 17 C.F.R. § 201.161, the request is GRANTED and Miller Energy's Answer is now due November 17, 2015. Nonetheless, the September 15, 2015, scheduling order remains in effect for all parties, including Miller Energy, and the parties should be prepared to comply with it unless and until they reach a settlement.

James E. Grimes Administrative Law Judge