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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 3417 / December 18, 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 STAY ORDER AS PAUL W. BOYD

On December 18, 2015, this Office received a joint motion to stay this proceeding, requesting a stay as to Respondent Paul W. Boyd based upon his and the Division of Enforcement's agreement in principle to a settlement that will resolve the proceeding as to Boyd on all major terms.

For good cause shown, it is ORDERED that the motion is GRANTED, and the proceeding is STAYED as to Boyd, subject to compliance with Rule of Practice 161(c)(2), 17 C.F.R. § 201.161(c)(2), requiring that this Office be notified promptly if any of the requirements of the Rule are not met.

James E. Grimes Administrative Law Judge