

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3462 / January 5, 2016

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 TO CARLTON W.  
VOGT, III

On December 31, 2015, this office received a joint motion to stay this proceeding as to Respondent Carlton W. Vogt, III, CPA, based upon his and the Division of Enforcement's agreement in principle to a settlement that will resolve the proceeding as to Vogt on all major terms.

For good cause shown, it is ORDERED that the joint motion is GRANTED, and the proceeding is STAYED as to Vogt, 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.

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James E. Grimes  
Administrative Law Judge