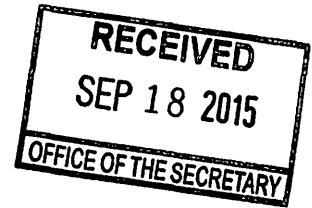


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UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



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**

Respondents.

**ANSWER OF RESPONDENT DAVID
HALL**

Respondent David Hall ("Respondent"), by his attorneys, asserts the following answers to the allegations contained in the Order Instituting Public Administrative Proceedings ("OIP"), upon knowledge with respect to himself and his own acts and upon information and belief with respect to all other matters.

I.

Part I of the OIP contains legal conclusions to which no answer is required. Respondent denies having sufficient information to address what the Securities and Exchange Commission ("SEC" or "Commission") deemed "appropriate" and in the "public interest," as set forth in Section I, except to state that the OIP was not appropriate or in the public interest. Moreover, by filing and serving this answer, Respondent does not intend to waive, and is not waiving, his rights to pursue a federal court action, and raises constitutional objections here to preserve them. This Answer is filed without prejudice to and expressly preserves all claims and contentions that may be asserted in any federal court action.

II.

A. SUMMARY

1. Respondent denies each and every allegation in Paragraph 1, except admits that Miller Energy Resources, Inc. (“Miller Energy”) is headquartered in Knoxville, Tennessee and that, in December 2009, Miller Energy acquired oil and gas assets located in Alaska through an auction.

2. Respondent denies each and every allegation in Paragraph 2.

3. Respondent lacks information sufficient to form a belief regarding the allegations of Paragraph 3 and, therefore, denies them, except Respondent admits (i) that for the period December 3 to December 9, 2009, Miller Energy’s stock closed at an average price of \$0.66 per share, and (2) that Miller Energy’s stock was listed on the New York Stock Exchange.

4. Respondent lacks information sufficient to form a belief regarding the allegations of Paragraph 4 and, therefore, denies them.

5. Respondent lacks information sufficient to form a belief regarding the allegations of Paragraph 5 and, therefore, denies them, except admits that Sherb & Co. LLP (“Sherb”) audited Miller Energy’s financial statements for fiscal 2010 and that the lead engagement partner on Sherb’s audit of Miller Energy was Carl Vogt.

B. RESPONDENTS

6. Respondent denies each and every allegation in Paragraph 6, except admits: that Miller Energy is a Tennessee corporation; that Miller Energy operates and develops oil and gas wells in Alaska; that Miller Energy sold substantially all of its oil and gas assets in the Tennessee in November 2014; that Miller Energy changed its name from Miller Petroleum to Miller Energy Resources in April 2011; that Miller Energy’s common stock is currently registered; that Miller Energy formerly was listed on the NYSE under the ticker symbol “MILL;” that Miller Energy

stock previously traded on the NASDAQ Global Market from May 6, 2010 to April 11, 2011, and before then was quoted on the OTC Bulletin Board and traded on the Pink Sheets; that earlier this year Miller Energy reported that, as of February 26, 2015, there were 46,664,223 shares of Miller Energy common stock outstanding.

7. Respondent lacks information sufficient to form a belief regarding the allegations of Paragraph 7 and, therefore, denies them.

8. Respondent denies each and every allegation in Paragraph 8, except Respondent admits (i) that he has degrees in electrical engineering and industrial engineering from Rochville University, (ii) that he was a director of Miller Energy from 2009 to 2014 and Chief Executive Officer of Cook Inlet Energy from 2008 to 2015, (iii) that he was Chief Operating Officer of Miller Energy from July 2013 to 2015, (iv) he served as Vice President and General Manager of Alaska Operations for Pacific Energy Resources, LTD from 2008 to December 2009, and (v) while he was Vice President and General Manager, he was the most senior employee in Alaska responsible for the day-to-day operations of the oil and gas properties of Pacific Energy Resources, LTD.

9. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 9, and therefore, denies them.

C. FACTS

10. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 10, and therefore, denies them.

11. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 11, and therefore, denies them.

12. Respondent denies each and every allegation in Paragraph 13, except admits (i) that Pacific Energy Resources, Inc. sought to sell certain assets located in Alaska, (ii) an auction related to the sale of certain assets located in Alaska took place in July 2009, and (iii) no sale closed as a result of that auction.

13. Respondent denies each and every allegation in Paragraph 13, except admits that in September 2009, the bankruptcy court authorized the abandonment of certain of the debtor's assets.

14. Respondent denies each and every allegation in Paragraph 14, except admits that Miller Energy acquired certain assets in Alaska through an auction and that the transaction whereby Miller Energy acquired those assets closed on or about December 10, 2009.

15. Respondent denies each and every allegation in Paragraph 15, except admits (i) that on March 22, 2010, Miller Energy filed its quarterly report on Form 10-Q for its fiscal third quarter ended January 31, 2010, (ii) that in the 10-Q, Miller Energy reported a value of approximately \$480 million for the assets acquired in Alaska, (iii) that the value of the assets at that time was comprised, in part, of approximately \$368 million for oil and gas properties and approximately \$110 million for fixed assets, (iv) that Miller Energy reported in the 10-Q an approximately \$277 million (after-tax) "bargain purchase gain" for the Alaska acquisition, and (v) that Miller Energy reported net income for the quarter of approximately \$272 million.

16. Respondent denies each and every allegation in Paragraph 16.

17. Respondent denies each and every allegation in Paragraph 17, except admits that Miller Energy's stock closed at \$0.61 per share on December 10, 2009, at \$6.60 per share on March 31, 2010, and at \$8.83 per share on December 9, 2013.

18. Respondent denies each and every allegation in Paragraph 18.

19. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 19, and therefore, denies them.

20. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 20, and therefore, denies them.

21. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 21, and therefore, denies them.

22. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 22, and therefore, denies them.

23. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 23, and therefore, denies them.

24. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 24, and therefore, denies them.

25. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 25, and therefore, denies them.

26. Respondent denies each and every allegation in Paragraph 26.

27. The allegations of Paragraph 27 (and the accompanying footnotes) are not allegations of fact, but rather statements of the Division of Enforcement's opinions regarding what is "commonly" done in the "oil and gas industry" and/or legal conclusions regarding "authoritative pronouncements governing financial accounting and reporting for oil and gas activities" to which no response is required. To the extent an answer is deemed necessary, Respondent denies the allegations.

28. Respondent denies each and every allegation in Paragraph 28, except admits that he is not an accountant and has no formal accounting background.

29. Respondent denies each and every allegation in Paragraph 29.

30. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 30, and therefore, denies them.

31. Respondent admits that the petroleum engineer's appraisal of Miller Energy's Alaska leasehold and royalty interests was prepared in February 2010 and that the engineer's estimate of future net income from those interests, discounted at 10%, was approximately \$368 million.

32. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 32, and therefore, denies them.

33. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 33, and therefore, denies them, except Respondent admits that the quoted language appears in the petroleum engineer's report.

34. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 34, and therefore, denies them.

35. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 35, and therefore, denies them.

36. Respondent denies each and every allegation in Paragraph 36.

37. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 37, and therefore, denies them.

38. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 38, and therefore, denies them.

39. Respondent denies each and every allegation in Paragraph 39.

40. Respondent denies each and every allegation in Paragraph 40.

41. Respondent denies each and every allegation in Paragraph 41.

42. Respondent denies each and every allegation in Paragraph 42, except Respondent lacks information to form a belief regarding the allegations contained in paragraph 42 involving Mr. Boyd, and therefore, denies them.

43. Respondent denies each and every allegation in Paragraph 43.

44. Respondent denies each and every allegation in Paragraph 44.

45. Respondent denies each and every allegation in Paragraph 45.

46. Respondent denies each and every allegation in Paragraph 46.

47. Respondent admits that he received an email from Mr. Boyd on February 8, 2010.

The email's contents speak for themselves; to the extent the Division's allegations regarding the email mischaracterize or omit the contents of that email in a manner inconsistent with the text of the email, Respondent denies those allegations. Respondent further admits that Mr. Boyd was sent an asset replacement cost study on February 10, 2010 which reported that fixed assets were worth \$110 million. Respondent denies each and every other allegation in Paragraph 47.

48. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 48, and therefore, denies them.

49. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 49, and therefore, denies them.

50. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 50, and therefore, denies them.

51. Respondent denies each and every allegation in Paragraph 51.

52. Respondent denies each and every allegation in Paragraph 52.

53. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 53, and therefore, denies them.

54. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 54, and therefore, denies them.

55. Respondent denies each and every allegation in Paragraph 55.

56. Respondent denies each and every allegation in Paragraph 56.

57. Respondent denies each and every allegation in Paragraph 57.

58. Respondent denies each and every allegation in Paragraph 58.

59. Respondent denies each and every allegation in Paragraph 59.

60. Respondent denies each and every allegation in Paragraph 60.

61. Respondent denies each and every allegation in Paragraph 61.

62. Respondent denies each and every allegation in Paragraph 62.

63. Admit that Mr. Vogt was the audit partner for Sherb's 2009 and 2010 audits of Miller Energy. Respondent lacks information sufficient to form a belief regarding the allegations concerning when Sherb was hired by Miller Energy, and therefore, denies them.

64. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 64, and therefore, denies them.

65. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 65, and therefore, denies them.

66. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 66, and therefore, denies them.

67. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 67, and therefore, denies them.

68. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 68, and therefore, denies them.

69. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 69, and therefore, denies them.

70. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 70, and therefore, denies them.

71. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 71, and therefore, denies them.

72. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 72, and therefore, denies them.

73. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 73, and therefore, denies them.

74. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 74, and therefore, denies them.

75. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 75, and therefore, denies them.

76. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 76, and therefore, denies them.

77. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 77, and therefore, denies them.

78. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 78, and therefore, denies them.

79. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 79, and therefore, denies them.

80. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 80, and therefore, denies them.

81. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 81, and therefore, denies them.

82. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 82, and therefore, denies them.

83. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 83, and therefore, denies them.

84. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 84, and therefore, denies them.

85. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 85, and therefore, denies them.

86. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 86, and therefore, denies them.

87. Respondent lacks information sufficient to form a belief regarding the allegations contained in paragraph 87, and therefore, denies them.

88. Respondent denies each and every allegation in Paragraph 88.

89. Respondent denies each and every allegation in Paragraph 89.

90. Respondent denies each and every allegation in Paragraph 90.

91. Respondent denies each and every allegation in Paragraph 91.

92. Respondent denies each and every allegation in Paragraph 92.

93. Respondent denies each and every allegation in Paragraph 93.
94. Respondent denies each and every allegation in Paragraph 94.
95. Respondent denies each and every allegation in Paragraph 95.
96. Respondent denies each and every allegation in Paragraph 96.

Respondent denies each and every allegation of the Division of Enforcement not herein admitted, qualified, or denied. Respondent expressly reserves the right to seek to amend and/or supplement his Answer as may be appropriate or necessary.

III.

Part III of the OIP contains the Commission's statement that it deems it necessary and appropriate in the public interest to initiate public administrative cease-and-desist proceedings to which no response is required. Respondent re-alleges and incorporates his answers to Parts I and II of the OIP herein, denies that the initiation of public administrative cease-and-desist proceedings is in the public interest and denies that the Commission is entitled to seek or obtain the penalties and relief it seeks in Part III in this forum.

IV.

Part IV does not contain allegations for which admissions or denials are required.

AFFIRMATIVE DEFENSES

Further answering the OIP, Respondent asserts the following affirmative defenses, without conceding that it carries the burden of proof on any of the following affirmative defenses.

First Affirmative Defense

The Commission and the Commission's Administrative Law Judges lack authority to conduct the proceedings herein.

Second Affirmative Defense

The allegations of the Division of Enforcement fail to state a claim upon which relief may be granted by the Commission.

Third Affirmative Defense

The OIP, and each alleged cause of action contained therein, is barred in whole or in part by the statute of limitations.

Fourth Affirmative Defense

The OIP, and each alleged cause of action contained therein, is barred by the doctrine of laches because the Division of Enforcement delayed unreasonably and inexcusably in commencing this action and Respondent suffered prejudice as a result.

Fifth Affirmative Defense

The OIP, and each alleged cause of action contained therein, concerns matters for which Respondent disclosed all pertinent facts to various experts and relied in good faith on the experts' advice.

Sixth Affirmative Defense

Mr. Hall lacked fraudulent intent for an intentional or willful violation of securities law because he had a good faith belief in the truth of the allegedly fraudulent statements.

Seventh Affirmative Defense

Mr. Hall did not intentionally, recklessly or negligently violate securities law based on his good faith reliance upon the professional judgment and advice of Miller Energy's auditors as

to matters which he reasonably believed to be within such person's professional or expert competence.

Eighth Affirmative Defense

The Commission has no right to obtain disgorgement under the OIP because any award of disgorgement would unjustly enrich third parties because the amounts alleged are uncertain and are the property of Respondent.

Ninth Affirmative Defense

The civil penalties sought by the Commission should be denied or substantially reduced because any such award would be unjust, arbitrary and oppressive, or confiscatory.

Tenth Affirmative Defense

Without conceding that any third party is entitled to damages based on any acts of the Respondent, any amount of disgorgement awarded, if any, should be reduced or offset by any credits that the relevant third parties have received.

Eleventh Affirmative Defense

The civil penalties authorized under Dodd-Frank may not be applied retroactively based on conduct or filings occurring before July 2010.

Twelfth Affirmative Defense

Respondent received no profits, ill-gotten gain, or any pecuniary benefit from the alleged misconduct, making the Commission's request for disgorgement unwarranted.

Thirteenth Affirmative Defense

This administrative proceeding violates Respondent's right to procedural due process under the United States Constitution. A hearing in this matter, particularly on an accelerated basis, violates the Due Process and Equal Protection Clauses of the Constitution by failing to

afford Respondent appropriate discovery, failing to abide by the federal rules of civil procedure and evidence, and depriving Respondent of the important right to a jury trial under the Seventh Amendment, among other grounds. In addition, given the time constraints, Respondent's defense will necessarily be prejudiced in light of the need to review and digest the massive investigative file, including the documents that the SEC has collected over the course of its four-year investigation, retain and prepare experts, and do all the other necessary things that go into defending complex litigation with a fact pattern extending over five years. This is particularly unfair given the SEC has had over four years to prepare its case.

Fourteenth Affirmative Defense

This administrative proceeding violates Respondent's right to equal protection of the laws under the United States Constitution. Where the government affords similarly situated citizens the right to a jury trial, the procedural protections of the federal rules of civil procedure and evidence, and the reasonable time to prepare a defense as afforded in federal district court but arbitrarily deprives other citizens, like Respondent, of those same rights, the government has deprived Respondent of his right to equal protection of the laws.

Fifteenth Affirmative Defense

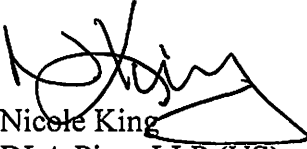
This administrative proceeding violates Article II of the United States Constitution.

WHEREFORE, Respondent prays for judgment as follows:

1. Dismissing the OIP in its entirety with prejudice on the merits;
2. Awarding judgment in Respondent's favor against the Commission;
3. Granting Respondent's costs and fees, including reasonable attorneys' fees; and
4. Granting such further and other relief as the Court deems just and proper.

Dated: September 17, 2015

Respectfully submitted,



Nicole King
DLA Piper LLP (US)

*Attorneys for Miller Energy Resources,
Inc., David Hall and Paul Boyd*

Certificate of Service

On September 17, 2015, I served the foregoing **ANSWER OF DAVID HALL** by causing true and correct copies to be sent as shown below via e-mail, addressed to:

Honorable James E. Grimes Administrative Law Judge Securities and Exchange Commission 100 F Street, N.E., Room 2557 Washington, D.C. 20549-2557 (Courtesy Copy emailed to: alj@sec.gov)
Office of the Secretary (Original, plus three copies) Securities and Exchange Commission 100 F Street, N.E., Room 10900, Mail Stop 1090 Washington, DC 20549-2557 (Also sent by facsimile to Fax: 703-813-9793)
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