

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3407/December 16, 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 SETTING HEARING LOCATION

The hearing in this matter, scheduled to begin February 1, 2016, was set to occur in Knoxville, Tennessee. *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3271, 2015 SEC LEXIS 4456 (Oct. 29, 2015); *Miller Energy Res., Inc.*, Admin. Proc. Rulings Release No. 3195, 2015 SEC LEXIS 4059 (Oct. 2, 2015). However, due to a lack of available courtrooms in Knoxville and after receiving input from the parties as to alternate locations, I ORDER that the hearing shall be held at the U.S. Tax Court, Casey U.S. Courthouse, 515 Rusk Street, Houston, Texas, in Room 7006. The February 1, 2016, hearing date remains in effect.

James E. Grimes
Administrative Law Judge