

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 95642 / August 31, 2022

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. :

ORDER APPOINTING
TAX ADMINISTRATOR

ADMINISTRATIVE PROCEEDING
File No. 3-18110

In the Matter of :

KPMG LLP and JOHN :
RIORDAN, CPA, :

Respondents. :

On May 4, 2022, the Commission issued an Omnibus Order Directing the Engagement of Two Tax Administrators for Appointment on a Case-By-Case Basis in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”).¹ The Omnibus Order engaged Miller Kaplan Arase LLP and Heffler, Radetich & Saitta, LLP to serve as a Commission tax administrator (“Tax Administrator”), for selection and appointment on an individual case basis, for calendar years 2022 through 2024 in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund (“QSF”) under the Department of the Treasury Regulation 1.468B-1(c).

¹ Exchange Act Rel. No. 94845 (May 4, 2022).

The Director of the Division of Enforcement is authorized to appoint a Tax Administrator pursuant to the Omnibus Order.² The Commission staff has requested the appointment of Heffler, Radetich & Saitta, LLP as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that, pursuant to the Omnibus Order, Heffler, Radetich & Saitta, LLP is appointed as the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.³

Vanessa A. Countryman
Secretary

² See Delegation of Authority to Director of the Division of Enforcement, Securities Act Rel. No. 10900 (Dec. 10, 2020).

³ 17 C.F.R. § 200.30-4(a)(21)(ii).