

MILLER PETROLEUM INC  
Form 8-K  
February 04, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) February 1, 2011

MILLER PETROLEUM, INC.  
(Exact name of registrant as specified in its charter)

Tennessee  
(State or other jurisdiction of  
incorporation)

001-34732  
(Commission File  
Number)

62-1028629  
(IRS Employer Identification No.)

3651 Baker Highway, Huntsville, TN  
(Address of principal executive offices)

37756  
(Zip Code)

Registrant's telephone number, including area code (865) 223-6575

not applicable  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

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- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 4.01 Changes in Registrant's Certifying Accountant.**

On February 1, 2011, Miller Petroleum, Inc. dismissed Sherb & Co. LLP as our independent registered public accounting firm and engaged KPMG LLP as our independent registered public accounting firm. Sherb & Co. LLP audited our financial statements for our fiscal years ended April 30, 2010 and 2009. The dismissal of Sherb & Co. LLP was approved by our Board of Directors. Sherb & Co. LLP did not resign or decline to stand for re-election.

Sherb & Co., LLP had served as our independent registered public accounting firm since August 2008. Neither the report of Sherb & Co. LLP dated July 25, 2010 on our consolidated balance sheets as of April 30, 2010 and 2009 and the related consolidated statements of operations, changes in stockholders' equity (deficit), and cash flows for the years then ended, nor the report of Sherb & Co. LLP dated July 30, 2009 on our consolidated balance sheet as of April 30, 2009 and the related consolidated statements of operations, changes in stockholders' equity (deficit), and cash flows for the year then ended, contained an adverse opinion or a disclaimer of opinion, nor was either such report qualified or modified as to uncertainty, audit scope, or accounting principles.

During our two most recent fiscal years and the subsequent interim period preceding our decision to dismiss Sherb & Co. LLP we had no disagreements with the firm on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure which disagreement if not resolved to the satisfaction of Sherb & Co. LLP would have caused it to make reference to the subject matter of the disagreement in connection with its report.

During our two most recent fiscal years and the subsequent interim period prior to retaining KPMG LLP (1) neither we nor anyone on our behalf consulted KPMG LLP regarding (a) either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements or (b) any matter that was the subject of a disagreement or a reportable event as set forth in Item 304(a)(1)(iv) and (v), respectively, of Regulation S-K, and (2) KPMG LLP did not provide us with a written report or oral advice that they concluded was an important factor considered by us in reaching a decision as to accounting, auditing or financial reporting issue.

We provided Sherb & Co. LLP with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission and requested that the firm furnish us with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made in this Current Report on Form 8-K, and if not, stating the aspects with which they do not agree. A copy of the letter provided by Sherb & Co. LLP is filed as Exhibit 16.1 to this Current Report on Form 8-K.

**Item 7.01 Regulation FD Disclosure.**

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On February 4, 2011 we issued a press release announcing the appointment of KPMG LLP as our independent registered public accounting firm. A copy of the press release is filed as Exhibit 99.1 to this report.

Pursuant to General Instruction B.2 of Form 8-K, the information in this Item 7.01 of Form 8-K, including Exhibit 99.1, shall not be deemed “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise be subject to the liabilities of that section, nor is it incorporated by reference into any filing of Miller Petroleum, Inc. under the Securities Act or the Securities Exchange Act of 1934, whether made before or after the date hereof, regardless of any general incorporation language in such filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

16.1 Letter from Sherb Co. LLP

99.1 Press Release dated February 4, 2011

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MILLER PETROLEUM, INC.

Date: February 4, 2011

By: /s/ Paul W. Boyd  
Paul W. Boyd, Chief Financial Officer