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MILLER INDUSTRIES INC /TN/  
 Form SC 13G/A  
 February 14, 2007

UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
 (Amendment No. 2)

MILLER INDUSTRIES, INC.  
 (Name of Issuer)

Common Stock  
 (Title of Class of Securities)

600551204  
 (CUSIP Number)

December 31, 2006  
 (Date of Event which Requires Filing of This Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

CUSIP No. 600551204

1 NAME OF REPORTING PERSON Hotchkis and Wiley Capital Management, LLC  
 S.S OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON 95-4871957

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)   
 Joint filing (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION Delaware

NUMBER OF SHARES	5	SOLE VOTING POWER	1,010,478
BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6	SHARED VOTING POWER	0
	7	SOLE DISPOSITIVE POWER	1,283,878
	8	SHARED DISPOSITIVE POWER	0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

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1,283,878 shares (Ownership disclaimed pursuant to Section 13d-4 of the 1934 Act)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES \_\_\_\_\_

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 11.3%

12 TYPE OF REPORTING PERSON IA

CUSIP No. 600551204

1 NAME OF REPORTING PERSON Hotchkis and Wiley All Cap Value Fund  
S.S OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON 47-0896075

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |  |  
Joint filing (b) |  |

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	659,398
	6	SHARED VOTING POWER	0
	7	SOLE DISPOSITIVE POWER	659,398
	8	SHARED DISPOSITIVE POWER	0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
659,398 shares

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES \_\_\_\_\_

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.8%

12 TYPE OF REPORTING PERSON IV

Item 1(a). Name of Issuer:  
Miller Industries, Inc.

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- Item 1(b). Address of Issuer's Principal Executive Offices:
- 8503 Hilltop Drive  
Ooltewah, TN 37363
- Item 2(a). Name of Person Filing:
- (a) Hotchkis and Wiley Capital Management, LLC  
(b) Hotchkis and Wiley All Cap Value Fund
- Item 2(b). Address of Principal Business Office or, if none, Residence:
- (a) 725 S. Figueroa Street 39th Fl, Los Angeles, CA 90017  
(b) 725 S. Figueroa Street 39th Fl, Los Angeles, CA 90017
- Item 2(c). Citizenship
- (a) Delaware  
(b) Delaware
- Item 2(d). Title of Class of Securities:
- Common Stock
- Item 2(e). CUSIP Number:
- 600551204
- Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:
- (a) / / Broker or dealer registered under Section 15 of the Exchange Act.  
(b) / / Bank as defined in Section 3(a)(6) of the Exchange Act.  
(c) / / Insurance company as defined in Section 3(a)(19) of the Exchange Act.  
(d) /X/ Investment company registered under Section 8 of the Investment Company Act. (as to 2(a)(b) above)  
(e) /X/ An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E). (as to 2(a)(a) above)  
(f) / / An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).  
(g) / / A parent holding company or control person in accordance with Rule 13d-1(b)(ii)(G).  
(h) / / A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.  
(i) / / A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act.  
(j) / / Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
- Item 4(a). Amount beneficially owned:
- (a) 1,283,878 (Ownership disclaimed pursuant to Section 13d-4 of the 1934 Act) (includes ownership reported in 4(b) below)  
(b) 659,398
- Item 4(b). Percent of class:
- (a) 11.3% (includes ownership reported in 4(b)below)  
(b) 5.8%

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Item 4(c). Number of shares as to which the person has:

- (i) Sole power to vote or to direct the vote:
  - (a) 1,010,478 (includes ownership reported in 4(c) (i) (b) below)
  - (b) 659,398
- (ii) Shared power to vote or to direct the vote:
  - (a) 0
  - (b) 0
- (iii) Sole power to dispose or to direct the disposition of:
  - (a) 1,283,878 (includes ownership reported in 4(c) (iii) (b) below)
  - (b) 659,398
- (iii) Shared power to dispose or to direct the disposition of:
  - (a) 0
  - (b) 0

Note that certain of HWCM's clients have retained voting power over the Common Shares that they beneficially own. Accordingly, HWCM has the power to dispose of more Common Shares than it can vote.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ]

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

See Exhibit A.

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify

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that the information set forth in this statement is true, complete and correct.

Date: February 13, 2007  
Signature: /s/ Anna Marie Lopez  
Name/Title: Anna Marie Lopez  
Chief Compliance Officer

EXHIBIT A

The securities as to which this Schedule is filed by HWCM, in its capacity as investment adviser, are owned of record by clients of HWCM. Those clients have the right to receive, or the power to direct the receipt of, dividends from, or the proceeds from the sale of, such securities. No such client is known to have such right or power with respect to more than five percent of this class of securities, except as follows:

Hotchkis and Wiley All Cap Value Fund

The Board of Trustees of the Hotchkis and Wiley All Cap Value Fund can direct the disposition of dividends received by such fund and can dispose of such securities.

HWCM disclaims ownership of securities for all clients.

EXHIBIT B

The undersigned investment company hereby acknowledges and agrees that a report on Schedule 13G filed by Hotchkis and Wiley Capital Management, LLC on or about the date hereof, relating to the Common Stock of Miller Industries, Inc. is filed on behalf of the undersigned.

Dated: February 13, 2007

Hotchkis and Wiley All Cap Value Fund

By: /s/ Anna Marie Lopez

Anna Marie Lopez  
Treasurer