

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-20973

<p>In the Matter of</p> <p>IEH CORPORATION,</p> <p>Respondent.</p>

**DIVISION OF ENFORCEMENT’S MOTION TO EXTEND TIME TO FILE RESPONSE
TO RESPONDENT’S CROSS-MOTION FOR SUMMARY DISPOSITION**

The Division of Enforcement (“Division”), pursuant to SEC Rule of Practice 161, 17 C.F.R. § 201.161(b)(1), respectfully requests a 60 day extension of the deadline to submit a response to Respondent IEH Corporation’s Cross-Motion for Summary Disposition.

The Division’s Motion for Summary Disposition, filed on March 1, 2023, is fully briefed and ready for resolution by the Commission. On December 22, 2023, Respondent filed its own Cross-Motion for Summary Disposition claiming that it recently cured all of its delinquencies. The Division’s response to the Cross-Motion is due on January 5, 2023.

The Division needs additional time to work with the Division of Corporation Finance to review Respondent’s recent Forms 10-K and 10-Q, all of which were filed after the Division’s own Motion for Summary Disposition was fully briefed.

Therefore, the Division respectfully requests that the Commission extend the deadline for the Division's response to Respondent's Cross-Motion for Summary Disposition from January 5, 2023 to February 21, 2024.

Dated: December 22, 2023

/s/ Samantha M. Williams

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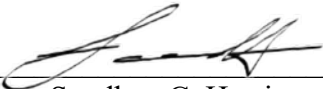
CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's MOTION TO EXTEND TIME TO FILE RESPONSE TO RESPONDENTS MOTION FOR SUMMARY DISPOSITION to be served on the following on this 22nd day of December, 2023, in the manner indicated below:

By Email Service

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