

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

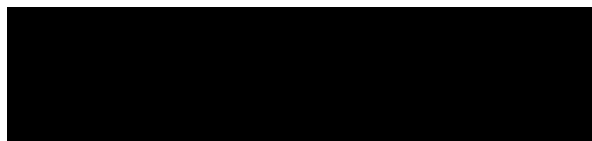
**ADMINISTRATIVE PROCEEDING**  
**File No. 3-22027**

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| <p><b>In the Matter of</b></p> <p><b>Impax Laboratories, LLC,</b></p> <p><b>Respondent.</b></p> |
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**DIVISION OF ENFORCEMENT’S MOTION TO EXTEND TIME  
TO FILE RESPONSE TO THE COMMISSION’S ORDER DIRECTING  
ADDITIONAL SUBMISSIONS**

The Division of Enforcement (“Division”), pursuant to SEC Rule of Practice 161, 17 C.F.R. § 201.161(b)(1), respectfully requests an extension of the deadline to submit a response to the Commission’s May 1, 2025 Order Directing Additional Submissions. The Division requires additional time to consider the issues raised by the Commission. Thus, the Division respectfully requests that the Commission extend the deadline for the Division’s response from May 29, 2025 to July 28, 2025.

Dated: May 27, 2025



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COUNSEL FOR  
DIVISION OF ENFORCEMENT

**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 The Commission's Order Directing Additional Submissions to be mailed to the following on this 27<sup>th</sup> day of May, 2025, in the manner indicated below:

By Email Service

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