

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 95639 / August 30, 2022

Admin. Proc. File No. 3-20973

In the Matter of
IEH CORPORATION,
Respondent.

ORDER GRANTING AN EXTENSION OF TIME

On August 17, 2022, the Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) against IEH Corporation pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹ On August 29, 2022, IEH Corporation filed a request for an extension of time to file an answer to the OIP to September 12, 2022. IEH Corporation cites the fact that “counsel was recently engaged by Respondent” and “Respondent and its counsel require additional time to review the facts and circumstances that form the basis of the allegations . . . to properly prepare its Answer” as justification for the extension. Counsel for IEH Corporation represents that the Division of Enforcement does not object to this extension request.

On March 18, 2020, the Commission issued an order providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Commission Rule of Practice 161.² Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.³

¹ *IEH Corp.*, Exchange Act Release No. 95518, 2022 WL 3500116 (Aug. 17, 2022); *see* 15 U.S.C. § 78l(j).

² *In re Pending Administrative Proceedings*, Securities Act Release No. 10767, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

³ 17 C.F.R. § 201.161.

Therefore, it is ORDERED that the time for IEH Corporation to file an answer to the OIP is extended to September 12, 2022.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary