

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 95730 / September 9, 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.<sup>1</sup> On August 30, 2022, the Commission granted IEH Corporation an extension of time to file its answer to the OIP to September 12, 2022.<sup>2</sup> On September 7, 2022, IEH Corporation filed a second request for an extension of time to file an answer to the OIP to October 3, 2022. IEH Corporation cites the fact that it recently retained new counsel and that “Respondent and its counsel require additional time to review the facts and circumstances that form the basis of the allegations . . . to properly prepare an Answer.”

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.<sup>3</sup> Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.<sup>4</sup>

Therefore, it is ORDERED that the time for IEH Corporation to file an answer to the OIP is extended to October 3, 2022.<sup>5</sup>

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

<sup>2</sup> *IEH Corp.*, Exchange Act Release No. 95639, 2022 WL 3757600 (Aug. 30, 2022).

<sup>3</sup> *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>.

<sup>4</sup> 17 C.F.R. § 201.161.

<sup>5</sup> Although IEH Corporation is aware of the proceeding, it appears that the Division of Enforcement has not made any filings as to whether the OIP was served upon IEH Corporation.

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

Vanessa A. Countryman  
Secretary

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To assist the Office of the Secretary in maintaining a record of service that establishes that the OIP has been properly served, the Division is ordered to file a declaration concerning service of the OIP by September 23, 2022. *See* Rule of Practice 141(a)(3), 17 C.F.R. § 201.141(a)(3).