

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97041 / March 3, 2023

Admin. Proc. File No. 3-20973

In the Matter of
IEH CORPORATION

SCHEDULING ORDER

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 17, 2022, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against IEH Corporation (“Respondent”).¹ After the Commission granted Respondent extensions of time to file its answer,² Respondent filed its answer to the OIP on October 3, 2022. On November 3, 2022, the parties submitted a joint statement following a prehearing conference held on October 13, 2022. According to the joint statement, “Respondent admits that it is delinquent in its filing obligations pursuant to Rules 13a-1 and 13a-13 of the Exchange Act.” The parties also agreed to certain deadlines with respect to briefing on a motion for summary disposition.

On March 1, 2023, the Division filed a motion for summary disposition pursuant to Commission Rule of Practice 250(b) that requested that the Commission revoke the registration of Respondent’s securities.³ Based on the parties’ agreement, it is appropriate to set the following briefing schedule for the Division’s motion for summary disposition.

¹ *IEH Corp.*, Exchange Act Release No. 95518, 2022 WL 3500116 (Aug. 17, 2022).

² *IEH Corp.*, Exchange Act Release No. 95639, 2022 WL 3757600 (Aug. 30, 2022); *IEH Corp.*, Exchange Act Release No. 95730, 2022 WL 4118557 (Sept. 9, 2022).

³ *See* 17 C.F.R. § 201.250(b) (providing that summary disposition is appropriate if “there is no genuine issue with regard to any material fact and . . . the movant is entitled to summary disposition as a matter of law”). Motions for summary disposition may be made under Rule 250(b) after a respondent’s answer has been filed and documents have been made available to the respondent for inspection and copying pursuant to Rule of Practice 230. *Id.*; 17 C.F.R. § 201.230. According to the joint prehearing conference statement, the Division made available these documents on October 19, 2022.

Accordingly, IT IS ORDERED that Respondent's opposition is due by March 15, 2023, and the Division's reply is due by March 29, 2023.⁴

An opposition to a motion for summary disposition should precisely specify in the brief the basis for that opposition, identify with particularity the material factual issues in dispute, and address relevant Commission precedent.⁵ Pursuant to Rule of Practice 180(c), a party's failure to comply with this order may result in the Commission's determination of the matter at issue against that party, entry of a default, dismissal of the proceeding, or the prohibition of the introduction of evidence or the exclusion of testimony regarding the matter at issue.⁶

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

Vanessa A. Countryman
Secretary

⁴ Attention is called to Rules of Practice 150-153, 17 C.F.R. §§ 201.150-153, with respect to form and service, and Rule of Practice 250(e) and (f), 17 C.F.R. § 201.250(e) and (f), with respect to length limitations. *See also In re Pending Admin. Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001, at *1 (Mar. 18, 2020) (stating that "pending further order of the Commission, all reasonable requests for extensions of time will not be disfavored as stated in Rule 161" (citing 17 C.F.R. § 201.161(b)(1))).

⁵ *See, e.g., United Dev. Funding III, L.P.*, Exchange Act Release No. 85197, 2019 WL 936699, at *1-2 & nn.6-11 (Feb. 26, 2019) (discussing appropriateness of summary disposition in Section 12(j) proceeding); *Absolute Potential, Inc.*, Exchange Act Release No. 71866, 2014 WL 1338256, at *5-8 (Apr. 4, 2014) (discussing types of factual disputes that may be relevant in ruling on summary disposition in Section 12(j) proceeding).

⁶ 17 C.F.R. § 201.180(c).