

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99262 / January 2, 2024

Admin. Proc. File No. 3-20973

<p>In the Matter of</p> <p>IEH CORPORATION</p>
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ORDER GRANTING EXTENSION OF TIME

The Securities and Exchange Commission issued an order instituting proceedings on August 17, 2022, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against IEH Corporation (“Respondent”).¹ On March 1, 2023, the Division filed a motion for summary disposition that requested that the Commission revoke the registration of Respondent’s securities. On December 22, 2023, Respondent filed a cross-motion for summary disposition, claiming that Respondent recently cured all of its delinquencies. The Division’s response to Respondent’s cross-motion is due on January 5, 2023, but the Division requests an extension because it needs additional time to review Respondent’s filings.

It appears appropriate to grant an extension for good cause shown.² Therefore, it is ORDERED that the time for the Division to file its response to Respondent’s cross-motion for

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

² *See* Rule of Practice 161(a), 17 C.F.R. § 201.161(a) (requiring good cause showing for extensions); *see also In re Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020) (providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored under Rule 161 (citing 17 C.F.R. § 201.161(b)(1))).

summary disposition is extended to February 21, 2024, and Respondent may file a reply within ten days after service of the Division's response.

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

Vanessa A. Countryman
Secretary