

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 103143 / May 28, 2025

Admin. Proc. File No. 3-22027

In the Matter of  
IMPAX LABORATORIES, LLC

ORDER GRANTING EXTENSION OF TIME

On August 21, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Impax Laboratories, LLC under Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> On May 1, 2025, the Commission directed the parties to file additional written submissions by May 29, 2025.<sup>2</sup> The Division of Enforcement now seeks an extension of time in which to file its additional submission, stating that it requires additional time to consider the issues raised by the Commission’s order.

Under the circumstances, it appears there is good cause to grant the extension sought.<sup>3</sup> Accordingly, it is ORDERED that the parties’ deadline to respond to the Commission’s order directing additional written submissions is extended to July 28, 2025.

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<sup>1</sup> *Impax Laboratories, LLC*, Exchange Act Release No. 100795, 2024 WL 3889011 (Aug. 21, 2024). Impax did not file an answer to the OIP and has not otherwise participated in the proceeding.

<sup>2</sup> *Impax Laboratories, LLC*, Exchange Act Release No. 102963, 2025 WL 1279293 (May 1, 2025).

<sup>3</sup> See Rule of Practice 161(a), 17 C.F.R. § 201.161(a); see also *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 as stated in Rule of Practice 161).

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

Vanessa A. Countryman  
Secretary