

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 104336 / December 8, 2025

Admin. Proc. File No. 3-20973

In the Matter of

IEH CORPORATION

ORDER GRANTING EXTENSION OF TIME

On October 7, 2025, IEH Corporation filed a motion for ruling on its motion for summary disposition or, in the alternative, for a hearing. At the time, the Securities and Exchange Commission was subject to a lapse in appropriations and had stayed pending administrative proceedings. In its stay order, the Commission provided that, if an order in an administrative proceeding subject to the stay “specifies a date certain, the total number of days that the Commission is subject to a lapse in appropriations shall be added to each such date.”¹ The lapse in appropriations ended after 43 days, on November 12, 2025. On November 13, 2025, the Commission lifted the stay and provided that any deadline “extended by the October 1, 2025, order is further extended by an additional period of 10 days.”² As modified by these orders, the Division of Enforcement’s brief in opposition to the motion became due December 8, 2025.³

On December 5, 2025, the Division moved to extend its opposition brief deadline to December 18, 2025. Under the circumstances, it appears appropriate to grant the Division’s request for good cause shown.⁴

¹ *Pending Admin. Procs.*, Exchange Act Release No. 104162, 2025 WL 2803300, at *1 (Oct. 1, 2025).

² *Pending Admin. Procs.*, Exchange Act Release No. 104177, 2025 WL 3191887 (Nov. 13, 2025).

³ *See* Rules of Practice 154(b), 160(a), 17 C.F.R. §§ 201.154(b), .160(a).

⁴ *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).

Accordingly, it is ORDERED that the Division shall file its brief in opposition to IEH's motion by December 18, 2025.

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

Vanessa A. Countryman
Secretary