

Mail Stop 4561
via fax: (315) 331-3547

October 29, 2009

Barry Gilbert
Chairman & CEO
IEC Electronics Corp
105 Norton Street,
Newark, NY 14513

Re: IEC Electronics Corp
Item 4.01 Form 8-K
Filed October 6, 2009
File No. 001-34376

Dear Mr. Gilbert:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider
Staff Accountant