



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

May 12, 2010

Robert Knoth
Chief Financial Officer
IEH Corporation
140 58th Street
Suite 8E
Brooklyn, New York 11220

Re: IEH Corporation
Form 10-K for the fiscal year ended March 27, 2009
File No. 000-05278

Dear Mr. Knoth:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Martin James
Senior Assistant Chief Accountant