



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2020

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 29, 2019**  
**Response dated February 10, 2020**  
**Form 10-Q for the Quarterly Period Ended December 31, 2019**  
**File No. 000-05278**

Dear Mr. Knoth:

We have reviewed your February 10, 2020 response to our comment letter and subsequent filings, and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 13, 2020 letter.

Form 10-K for the Fiscal Year Ended March 29, 2019

Management's Report on Internal Control over Financial Reporting, page 23

1. We reviewed your response to our prior comment one. Please include the reference to the COSO 2013 framework in all future filings, including your amendment.

Financial Statements

Report of Independent Registered Public Accounting Firm, page 39

2. We note your response to our prior comment three. Please file an amendment to include the revised audit report.

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Form 10-Q for the Quarterly Period Ended December 31, 2019

Statements of Changes in Stockholder's Equity, page 7

3. In all future quarterly filings, please include statements of changes in stockholder's equity that present the information required by Rule 3-04 of Regulation S-X for the current and comparative year-to-date periods, with subtotals for each interim period. Refer to Rule 8-03(a)(5) of Regulation S-X.

Notes to Financial Statements

Note 2 – Summary of Significant Accounting Policies

Correction of an Immaterial Misstatement in a Prior Period Financial Statement , page 12

4. We note your disclosure regarding the error in your financial statements, pertaining to stock based compensation. Please provide us with a comprehensive analysis regarding your conclusion that an amendment to the financial statements for the quarterly period ended September 27, 2019 was not necessary.

You may contact Andi Carpenter at 202-551-3645 or Kevin Stertzell at 202-551-3723 if you have questions regarding comments.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing