

PAUL HASTINGS

Via eFAP Submission

July 29, 2024

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attn: Vanessa A. Countryman, Secretary

**Re: IEH Corporation – Notice of Recent 10-K Filing, Administrative Proceeding
File No. 3-20973**

Dear Ms. Countryman:

On behalf of IEH Corporation (“**we**,” “**IEH**,” or “**Company**”), we submit to the Securities and Exchange Commission (the “**Commission**”) this letter updating the Commission regarding IEH’s continued compliance with its Exchange Act periodic reporting obligations and renewing IEH’s December 22, 2023 request that the above-captioned proceeding be dismissed.¹

On June 14, 2024, IEH filed its annual report on Form 10-K for the fiscal year ended March 31, 2024. Notably, IEH filed its Form 10-K two weeks before the July 1 due date. The Form 10-K includes IEH’s audited financial statements, and IEH’s Chief Executive Officer and Chief Financial Officer have certified that all required financial statements, disclosures, and related information have been included.

At this point, IEH has been current in its filings since November 30, 2023, including the filing of its audited financial statements with its recent Form 10-K, and investors have had all the information they need to make informed investment decisions about IEH. In addition, on April 22, 2024, IEH filed a Form 10-K/A for the fiscal year ended March 31, 2022 to address observations made by Division of Corporation Finance Staff Accountant Rebekah Lindsey.

In view of IEH’s demonstrated and continued compliance with its periodic reporting obligations, and for the reasons stated in IEH’s Motion for Summary Disposition and corresponding Reply in Support of IEH’s December 22, 2023 Motion for Summary Disposition, IEH respectfully renews its request that the above-captioned proceeding be dismissed. IEH is no longer delinquent in its SEC filings, and revocation or suspension of the registration of its securities is not a necessary or appropriate sanction, as it is not necessary for the protection of investors.

¹ In an effort to avoid burdening the Commission with this letter, on June 28, 2024, IEH sent—and filed via eFap submission—a letter to the Staff of the Division of Enforcement informing the Staff of IEH’s continued compliance with its reporting obligations and requesting that the Division of Enforcement voluntarily dismiss this proceeding. The Staff responded via email to the undersigned that it would be up to the Commission to decide whether to dismiss the proceeding given the briefs and other filings submitted by both parties.

If you have any questions or comments regarding this submission, please contact the undersigned. Thank you for your time and attention.

Sincerely,

/s/ Sean M. Donahue

Sean M. Donahue

of PAUL HASTINGS LLP

cc: Samantha Williams, Division of Enforcement
Sandhya C. Harris, Division of Enforcement