

# PAUL HASTINGS

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## Via eFAP Submission

August 20, 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-Q 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.

On August 12, 2024, IEH filed its quarterly report on Form 10-Q for the quarterly period ended June 30, 2024. Notably, IEH filed its Form 10-Q two days before the due date.

At this point, IEH has been current in its filings since November 30, 2023, including the filing of its audited financial statements with its most 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 its 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 December 22, 2023 Motion for Summary Disposition and corresponding March 4, 2024 Reply in Support of IEH’s 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.

The delay in receiving a ruling on this matter has a significant adverse effect on IEH's shareholders. Until September 28, 2021, IEH's shares traded exclusively on the OTCQX Marketplace. Since September 28, 2021, IEH's shares have traded in accordance with the OTC Pink Sheet No Information tier, which is much less liquid than the OTCQX Marketplace. Until this matter is resolved, IEH cannot re-list its shares to trade on the OTCQX Marketplace, which harms IEH shareholders as there is virtually no liquidity for IEH's stock.

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