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Dear Commissioner Uyeda - On behalf of my client IEH Corporation, I am following up on my letter dated February 18, 2025 requesting your assistance in expediting the resolution of the administrative proceedings brought against IEH pursuant to Section 12(j) of the Exchange Act. These proceedings commenced in August 2022, IEH has been current in its Exchange Act reporting since November 2023, and the proceedings have been fully briefed since March 2024. We appreciate your time and attention to this matter. Please let me know of any questions or if there is anything else me or the company can be doing to help this matter move towards resolution. Thank you.



Sean Donahue | Partner

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