PAUL HASTINGS

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**Via eFAP Submission and Email**

February 18, 2025

Hon. Mark T. Uyeda
Acting Chair, Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

**Re: IEH Corporation – Request for Ruling, Administrative Proceeding File No. 3-20973**

Dear Acting Chair Uyeda:

We write on behalf of IEH Corporation ("IEH" or the "Company") to request assistance in expediting the resolution of IEH's December 22, 2023 motion for summary disposition of the administrative proceedings brought against it pursuant to Section 12(j) of the Securities Exchange Act of 1934 (the "Exchange Act"). This matter originated in August 2022, and IEH's motion for summary disposition has been fully briefed since March 2024. The Company is requesting a ruling on its motion as soon as possible.

The unresolved proceedings adversely affect IEH. The Company's stock has almost no liquidity as a result of it trading on the Pink Sheet No Information Tier, which, among other things, is limiting the Company's options to raise capital. Additionally, as a small business, the unresolved proceedings negatively affect IEH's ability to make other strategic decisions that would benefit the Company and its shareholders. At this point, IEH has been current in its SEC filings since November 30, 2023 and revocation or suspension of the registration of its securities is not a necessary or appropriate sanction. IEH believes the matter should be dismissed.

IEH is a U.S.-based, fourth-generation-managed active operating company located in Brooklyn, NY and Allentown, PA. For more than 80 years, IEH has designed, developed, and manufactured specialized electrical products for high performance military and aerospace applications. IEH's business is successful and growing. IEH has been an SEC reporting company since 1966.

IEH has undertaken and completed significant and costly measures to become current in its SEC periodic filings over the last few years after becoming delinquent during the COVID-19 pandemic. During that period, IEH was required to remain open and operational as an essential supplier, but, because of limited resource availability caused by COVID restrictions, IEH was not able to reconcile accounting discrepancies around inventory reporting. IEH has now been current in its filings since November 30, 2023 and has filed a comprehensive annual report on Form 10-K for the fiscal years ended March 31, 2020, March 31, 2021, and March 31, 2022 that includes all material information that would have been included in the missed filings that form the primary basis for the Commission's Section 12(j) action. In fact, just last week—and three days before the due date—IEH filed its Form 10-Q for the quarter ended December 31, 2024.

We request that the Commission rule on IEH's December 22, 2023 motion for summary disposition as soon as possible. If you have any questions regarding this submission, please contact the undersigned. Thank you for your time and attention.

Sincerely,

/s/ Sean Donahue

Sean Donahue
of PAUL HASTINGS LLP

cc: Samantha Williams, Division of Enforcement
Sandhya C. Harris, Division of Enforcement
Hon. Caroline A. Crenshaw, Commissioner, Securities and Exchange Commission
Hon. Hester M. Peirce, Commissioner, Securities and Exchange Commission
Vanessa A. Countryman, Secretary, Securities and Exchange Commission