

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-20973

<p>In the Matter of</p> <p>IEH Corporation,</p> <p>Respondent.</p>

DECLARATION OF SANDHYA C. HARRIS

SANDHYA C. HARRIS, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Counsel with the Division of Enforcement (“Division”) of the Securities and Exchange Commission (“Commission”), and co-counsel for the Division in the above-captioned administrative proceeding. I submit this Declaration in support of the Division’s Motion for Summary Disposition (“Motion”).

2. Attached here to are true and correct copies of the following documents:

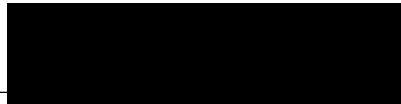
Ex	Doc or Print Date	Description
1	11/20/2025	OTC Markets Tier Chart
2	11/20/2025	Printout of IEHC’s History from OTC Markets Website
3	12/10/2025	Printout from Intelligize of IEHC’s Recent Edgar Filing History
4	NA	Delinquency Chart
5	10/06/2020	Form 8-K Regarding Non-Reliance on Previously Issued Financial Statements
6	07/19/2024	Email from Division to Respondent’s Counsel regarding Dismissal Request
7	8/21/2024	Email from Division to Respondent’s Counsel regarding Dismissal Request
8	12/18/2025	FINRA Daily List: Deletions
9	11/19/2025	List of OTC Markets’ Suspensions and Revocations
10	11/20/2025	OTC Markets Security Directory
11	1/1/2025	Announcement of OTCID Basic Market Launch

12	10/23/24	OTCQX Rules for US Companies
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3. The chart attached as Ex. 4 was prepared by the staff based on Respondent's filing history as recorded in the Commission's EDGAR system and the docket of these proceedings.

I declare under penalty of perjury that the foregoing is true and correct.

Executed:

A black rectangular redaction box covering the signature area, with a horizontal line extending to the right from its bottom edge.