

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-20973

In the Matter of

**IEH Corporation,**

**Respondent.**

**DECLARATION OF SEAN M. DONAHUE**

SEAN M. DONAHUE, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Partner with Paul Hastings LLP, and counsel for IEH Corporation in the above-captioned administrative proceeding. I submit this Declaration in support of Respondent IEH Corporation's Reply in Support of Motion for Ruling on its Motion for Summary Disposition, or, in the Alternative Motion for Hearing ("Reply").

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

Ex.	Doc or Print Date	Description
1	04/12/2024	Email from Respondent's counsel Steven Glauberman to D. Offerman regarding IEH Corporation's OTCQX application
2	08/14/2024	Email from D. Offerman to N. Kirykos
3	11/20/2024	Email from D. Offerman to J. Bronchick
4	12/18/2025	Email from F. Amado to D. Offerman

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

Executed: December 23, 2025

/s/ Sean M. Donahue  
Sean M. Donahue