

PAUL HASTINGS

Via eFAP Submission

February 14, 2024

Division of Enforcement
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attn: Samantha Williams and Sandhya C. Harris

Re: IEH Corporation – Notice of Recent 10-Q Filing Administrative Proceeding File No. 3-20973

Dear Samantha and Sandhya:

On behalf of IEH Corporation (“we,” “IEH,” or “Company”), we submit to the Division of Enforcement of the Securities and Exchange Commission (the “Commission”) this letter updating the Division and the Commission regarding the Company’s continued compliance with its Exchange Act periodic reporting obligations.

Please be advised that, on February 13, 2024, the Company filed its quarterly report on Form 10-Q for the quarter ended December 31, 2023. The Company’s Chief Executive Officer and Chief Financial Officer have certified that all required financial statements, disclosures, and related information have been included in the report.

Since November 30, 2023, IEH has been current in its Exchange Act periodic reporting obligations, and investors have had all the information they need to make informed investment decisions about IEH. Please be aware of IEH’s continued compliance and this most recent filing in considering any administrative proceedings against the Company and in filing any motions regarding the Company’s previous delinquency in periodic filings.

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