

IEH CORPORATION
Form 10-Q/A
May 11, 2010

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q
Amendment No. 1

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 25, 2009

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File No. 0-5278

IEH CORPORATION
(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction of incorporation or organization)

13-5549348
(I.R.S. Employer Identification Number)

140 58th Street, Suite 8E, Brooklyn, New York 11220
(Address of principal executive office)

Registrant's telephone number, including area code: (718) 492-4440

Former name, former address and former fiscal year,
if changed since last report.

Check whether the Issuer: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer

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Non-accelerated filer
(Do not check if a smaller reporting
company)

Smaller Reporting Company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES NO

2,303,468 shares of Common Shares, par value \$.01 per share, were outstanding as of June 26, 2009.

IEH CORPORATION

EXPLANATORY NOTE

We are filing this Amendment No. 1 (“Amendment No. 1”) to our Quarterly Report on Form 10-Q for the quarter ended September 25, 2009 (“Original Form 10-Q”), as filed with the Securities and Exchange Commission (“Commission”) on November 9, 2009, in order to revise Principal Executive Officer and Principal Financial Officer certifications originally filed as Exhibits 31.1 and 31.2 pursuant to the requirements of Item 601(b)(31) of Regulation S-K.

This Amendment No. 1 is limited in scope to the items identified above and should be read in conjunction with the Original Form 10-Q and our other filings with the Commission.

This Amendment No. 1 does not reflect events occurring after the filing of the Original Form 10-Q or modify or update those disclosures affected by subsequent events. Consequently, all other information is unchanged and reflects the disclosures made at the time of the filing of the Original Form 10-Q. With this Amendment No. 1, the Principal Executive Officer and Principal Financial Officer of the Company have reissued their certifications, as amended pursuant to comments by the Staff of the Commission, and required by Sections 302 and 906 of the Sarbanes-Oxley Act of 2002, which are included in Item 6. Exhibits furnished herewith.

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PART II - OTHER INFORMATION

ITEM 6. EXHIBITS.

(a) Exhibits

Exhibit 31.1 Certification Pursuant to Section 302 of the Sarbanes Oxley Act

Exhibit 31.2 Certification Pursuant to Section 302 of the Sarbanes Oxley Act

Exhibit 32.1 Certifications Pursuant to Section 906 of the Sarbanes Oxley Act

(b) Reports on Form 8-K during Quarter

None

SIGNATURES

In accordance with the requirements of the Exchange Act, the Registrant has duly caused this Report on Form 10-Q to be signed on its behalf by the undersigned, thereunto duly authorized.

IEH CORPORATION
(Registrant)

May 11, 2010

/s/ Michael Offerman
Michael Offerman
President (Principal Executive Officer)

May 11, 2010

/s/ Robert Knoth
Robert Knoth
Chief Financial Officer (Principal Accounting Officer)

