

IEH CORPORATION
Form 8-K
September 23, 2014

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

CURRENT REPORT

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

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED): **September 23, 2014**

IEH CORPORATION

(Exact name of registrant as specified in its charter)

COMMISSION FILE NUMBER: **0-5278**

NEW YORK

(State or other jurisdiction of incorporation or organization)

13-5549348

(I.R.S. Employer Identification No.)

140 58th Street, Suite 8E

Brooklyn, NY 11220

(Address and zip code of principal executive offices)

(718) 492-4440

(Registrant's telephone number, including area code)

CHECK THE APPROPRIATE BOX BELOW IF THE FORM 8-K FILING IS INTENDED TO SIMULTANEOUSLY SATISFY THE FILING OBLIGATION OF THE REGISTRANT UNDER ANY OF THE FOLLOWING PROVISIONS:

“ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

“ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

“ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

“ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item
2.02 Results of Operations and Financial Condition**

On September 23, 2014, IEH Corporation mailed its 2014 Annual Meeting Proxy Statement together with its 2014 Annual Report and a Letter from Michael Offerman, the President of IEH Corporation. The letter highlights some of the key results of operation for the fiscal year ended March 27, 2014, the quarter ended June 27, 2014 and first two months of the quarter ending September 26, 2014. A copy of the President's letter is attached hereto as Exhibit 99.1.

**Item
7.01 Regulation FD Disclosure**

The information set forth under Item 2.02 of this Current Report on Form 8-K and the President's letter annexed hereto as Exhibit 99.1 are incorporated herein by reference.

The information contained in this Current Report on Form 8-K that is furnished under Items 2.02 and 7.01, including the accompanying Exhibit 99.1, is being furnished pursuant to Item 2.02 and Item 7.01 of Form 8-K and shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liability of that section. The information contained in this Current Report on Form 8-K that is furnished under this Items 2.02 and 7.01, including the accompanying Exhibit 99.1, shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, whether made before or after the date hereof, except as shall be expressly set forth by specific reference in such a filing. The information in this Current Report on Form 8-K (including the exhibits hereto) will not be deemed an admission as to the materiality of any information required to be disclosed solely to satisfy the requirements of Regulation FD.

**Item
9.01 Financial Statements and Exhibits**

(d) Exhibits

The following exhibit is furnished herewith:

Exhibit

- 99.1 Letter, dated September 23, 2014, from Michael Offerman, the President of IEH Corporation (furnished pursuant to Item 2.02 and Item 7.01)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

IEH CORPORATON

By: /s/ Robert Knoth

Name: Robert Knoth

Title: Chief Financial Officer

Date: September 23, 2014

EXHIBIT INDEX

**Exhibit
Number** **Description**

99.1 Letter, dated September 23, 2014, from Michael Offerman, the President of IEH Corporation (furnished pursuant to Item 2.02 and Item 7.01).