Mail Stop 4561 via fax: (315) 331-3547

October 29, 2009

Barry Gilbert Chairman & CEO IEC Electronics Corp 105 Norton Street, Newark, NY 14513

Re: IEC Electronics Corp Item 4.01 Form 8-K Filed October 6, 2009 File No. 001-34376

Dear Mr. Gilbert:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider Staff Accountant