

**Mail Stop 4561**  
**Via fax: 315-331-3547**

April 30, 2010

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

**Re: IEC Electronics Corp.**  
**Form 10-K for the Year Ended September 30, 2009**  
**Filed on November 13, 2009**  
**File No. 001-34376**

Dear Mr. Gilbert:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief