

IEC ELECTRONICS CORP  
Form 8-K  
May 30, 2008

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) - May 23, 2008

**IEC ELECTRONICS CORP.**

(Exact Name of Registrant as Specified in its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**0-6508**

(Commission File Number)

**13-3458955**

(IRS Employer Identification No.)

**105 Norton Street, Newark, New York 14513**

(Address of principal executive offices)(Zipcode)

**(315) 331-7742**

(Registrant's Telephone Number, Including Area Code)

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

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 1.01**

**Entry Into Material Definitive Agreement**

On May 23, 2008, IEC Electronics Corp. (the “Company”) entered into the definitive Agreement and Plan of Merger (the “Merger Agreement”) pursuant to which the Company will acquire Val-U-Tech Corp. (“Val-U-Tech”), a privately held supplier of wire harness assemblies located in Victor, New York. The signing of a letter of intent regarding the Company’s acquisition of Val-U-Tech as was disclosed in the Company’s Current Report on Form 8-K filed on May 8, 2008. The Company expects the acquisition to close by May 31, 2008.

SIGNATURES

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.

IEC Electronics Corp.  
(Registrant)

Date: May 30, 2008

By: /s/ W. Barry Gilbert  
W. Barry Gilbert  
Chairman, Chief Executive Officer