Via U.S. Mail and Facsimile (414-964-8615)

Michael J. Koss
Vice Chairman, President, Chief Executive Officer,
Chief Operating Officer, and Chief Financial Officer
Koss Corporation
4129 North Point Washington Avenue
Milwaukee, Wisconsin 53212

Re: Koss Corporation

Form 10-K for Fiscal Year Ended June 30, 2007

Filed August 20, 2007 File No. 0-03295

Response Letter Dated April 2, 2008

Dear Mr. Koss:

We refer you to our comment letter dated March 26, 2008 regarding business contacts with Cuba, Iran, North Korea, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Larry Spirgel
Assistant Director
Division of Corporation Finance

Kyle Moffat Accounting Branch Chief Division of Corporation Finance