FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OWR APPRO	VAL
OMB Number:	3235-0287
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* KOSS JOHN C				2. Issuer Name and Ticker or Trading Symbol KOSS CORP [KOSS]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
KOSS JOHN C													X Dire		tor	100	6 Owner	
(Last) 4129 NO	,	irst) (Γ WASHINGTO	Middle) N AVEN	NUE	3. Date of Earliest Trans 02/22/2011				saction (Month/Day/Year)						Offic belov	er (give title v)		er (specify ow)
				4. If A	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable					
(Street) MILWAU	JKEE W	TI 5	3212											Line)	Forn	i filed by Mo	ne Reporting F ore than One F	
(City)	(S	tate) (Zip)												Pers	on		
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
Da			Date	2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a		nd 5) Securities Beneficial Owned Fo		es ally Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
								Code	v	Amount	(A) or (D)	Price	•	Reporte Transac (Instr. 3	tion(s)		(Instr. 4)	
Common Stock			02/22/2	02/22/2011				P		1,000	A	\$	\$7 27		6,064	D		
Common Stock			02/23/2	02/23/2011				P		4,900	A	\$6.7	5.7695 28		0,964	D		
Common Stock														3,414		I	ESOP	
Common	Stock														2,43	33,570	I	Family Trust
Common Stock											104,000		I	Revocable Trust				
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
		Transac Code (Ir	ansaction of ode (Instr. Derivati		itive ities red sed 3, 4	6. Date Expirat (Month	ion Da		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		Deriv Secu (Instr	Price of rivative curity str. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownersh Form: Direct (D or Indire (I) (Instr.	Beneficial Ownership t (Instr. 4)			
					Code	v	(A)	(D)	Date Exercis	able	Expiration Date	Title	or Number of Shares					

Explanation of Responses:

David D. Smith

02/24/2011

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

^{*} If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).