

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

KOSS CORPORATION  
(Name of Issuer)

COMMON STOCK  
(Title of Class of Securities)

1) Name of Reporting Person:  
UNTERBERG HARRIS CAPITAL MANAGEMENT, L.P.

IRS Identification No:  
13-3707774

2) Check the Appropriate Box if a Member of a Group\* (a) [ ]  
(b) [ ]

3) SEC Use only

4) Citizenship or Place of Organization

10 East 50th Street, 24th Fl.  
New York, NY 10022

Number of	5) Sole Voting Power
Shares	123,800
Beneficially	
Owned by	6) Shared Voting Power
Each	0
Reporting	7) Sole Dispositive Power
Person	123,800
With	8) Shared Dispositive Power
	0

9) Aggregate Amount Beneficially Owned By Each Reporting Person  
123,800

10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares\*  
[ ]

11) Percent of Class Represented by Amount in Row 9  
3.73%

12) Type of Reporting Person\*  
INVESTMENT ADVISER - IA

ITEM 1

(a) Name of Issuer:  
KOSS CORPORATION

(b) Address of Issuer's Principal Executive Offices:  
4129 NORTH POST WASHINGTON AVE., MILWAUKEE, WI 53212

ITEM 2

- (a) Name of Person Filing:  
STEVEN P. NOVAK  
UNTERBERG HARRIS CAPITAL MANAGEMENT, L.P.
- (b) Address of Principal Business Office or, if none, Residence:  
UNTERBERG HARRIS CAPITAL MANAGEMENT, L.P.  
10 EAST 50TH STREET, 24TH FL., NEW YORK, NY 10022
- (c) Citizenship:  
DELAWARE LIMITED PARTNERSHIP
- (d) Title of Class of Securities:  
COMMON STOCK
- (e) CUSIP Number:  
500692108

ITEM 3 If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a:

NOT APPLICABLE

- (a) [ ] Broker or Dealer registered under Section 15 of the Act
- (b) [ ] Bank as defined in section 3(a)(6) of the Act
- (c) [ ] Insurance Company as defined in section 3(a)(19) of the act
- (d) [ ] Investment Company registered under section 8 of the Investment Company Act
- (e) [ ] Investment Adviser registered under section 203 of the Investment Advisers Act of 1940
- (f) [ ] Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or endowment Fund; see 240.13d-1(b)(1)(ii)(F)
- (g) [ ] Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G) (Note: see item 7)
- (h) [ ] Group, in accordance with 240.13-d-1(b)(1)(ii)(H)

ITEM 4 Ownership

- (a) Amount Beneficially Owned:  
123,800 shares
- (b) Percent of Class  
3.73%
- (c) Number of shares as to which such person has:  
(iii) sole power to dispose or to direct the disposition of  
123,800 shares

ITEM 5 Ownership of Five Percent or Less of a Class  
NOT APPLICABLE

ITEM 6 Ownership of More than Five Percent on Behalf of Another Person  
NOT APPLICABLE

ITEM 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company  
NOT APPLICABLE

ITEM 8 Identification and Classification of Members of the Group  
NOT APPLICABLE

ITEM 9 Notice of Dissolution of Group  
NOT APPLICABLE

ITEM 10 Certification  
NOT APPLICABLE

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Steven P. Novak

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President

September 09, 1997