## FORM 4

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

| Washington,    | D.C. | 20549 |
|----------------|------|-------|
| vvasiliigtori, | D.C. | 20343 |

| STATEMENT | <b>OF CHANGES</b> | IN BENEFICIAL | OWNERSHIP |
|-----------|-------------------|---------------|-----------|

| OMB APPRO              | VAL       |
|------------------------|-----------|
| OMB Number:            | 3235-0287 |
| Estimated average burd | en        |
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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* <u>Nixon Theodore</u>                            |  |  |   |                               | 2. Issuer Name and Ticker or Trading Symbol KOSS CORP [ KOSS ] |  |         |                 |  |                   |                    |  |   | Relationshineck all ap           | ,   | ,   | o Issuer<br>6 Owner   |  |
|---|--|--|---|-------------------------------|--|--|---------|-----------------|--|-------------------|--------------------|--|---|----------------------------------|---|---|---|--|
| (Last) 100 SOU  | •  | irst) (                                    | Middle)                                       |                               | 3. Date of Earliest Transaction (Month/Day/Year) 05/07/2007    |  |         |                 |  |                   |                    | Offic<br>belo  | er (give title<br>w)  |                                  | er (specify<br>ow)  |   |   |  |
| (Street) LOUISV (City)  |  |  | 40206<br>Zip)                                 |                               | 4. If  | 4. If Amendment, Date of Original Filed (Month/Day/Year) |         |                 |  |                   |                    |  | 6.<br>Lin   | e)<br>X Forr<br>Forr             | dual or Joint/Group Filing (Check Applicable  Form filed by One Reporting Person  Form filed by More than One Reporting  Person |   |   |  |
|   | Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned   |  |   |                               |  |  |         |                 |  |                   |                    |  |   |                                  |   |   |   |  |
| Date  |  |  |   | 2. Transa<br>Date<br>(Month/D | Execution Date,  |  | n Date, | Code (Instr. 5) |  |                   |                    |  | 6. Ownership<br>Form: Direct<br>(D) or Indirect<br>(I) (Instr. 4) | of Indirect Beneficial Ownership |   |   |   |  |
|   |  |  |   |                               |  |  |         | Code            | v  | Amount (A) or (D) |                    | Price  | Trans   | action(s)<br>3 and 4)            |   | (Instr. 4)  |   |  |
| Common Stock  |  |  | 05/07   | /2007                         |  |  | P       |                 | 200 A S  |                   | \$19.              | 73   | 1,000   |                                  |   |   |   |  |
|   | Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities) |  |   |                               |  |  |         |                 |  |                   |                    |  |   |                                  |   |   |   |  |
| 1. Title of Derivative Security (Instr. 3) 2. Convers or Exert Price of Derivati Security |  | 3. Transaction<br>Date<br>(Month/Day/Year) | 3A. Deeme<br>Execution<br>if any<br>(Month/Da | Date,                         | 4.<br>Transaction<br>Code (Instr.<br>8)                        |  | n of    |                 | 6. Date Exercisable<br>Expiration Date<br>(Month/Day/Year) |                   | 9                  | e and 7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)  Amoun |   | str. 3                           | 8. Price of<br>Derivative<br>Security<br>(Instr. 5)   | 9. Number of<br>derivative<br>Securities<br>Beneficially<br>Owned<br>Following<br>Reported<br>Transaction(s<br>(Instr. 4) | Ownership<br>Form:<br>Direct (D)<br>or Indirect<br>(I) (Instr. 4) | Beneficial<br>Ownership<br>ct (Instr. 4) |
|   |  |  |   |                               | Code   | v  | (A)     | (D)             | Date<br>Exercisal  |                   | Expiration<br>Date | Title  | or<br>Num<br>of<br>Shai   | ber                              |   |   |   |  |

**Explanation of Responses:** 

Sue Sachdeva, Power of **Attorney** 

\*\* Signature of Reporting Person Date

05/09/2007

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

- \* 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).

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.