

As filed with the Securities and Exchange Commission on May 26, 2000.

Registration No. 333-\_\_\_\_\_

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

KOSS CORPORATION  
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

Delaware 39-1168275  
(State of Incorporation) I.R.S. Employer I.D. No.

4129 North Port Washington Avenue, Milwaukee, Wisconsin 53212  
(Address of Principal Executive Offices) (Zip Code)

KOSS CORPORATION 1990 FLEXIBLE INCENTIVE PLAN  
(Full title of the plan)

Michael J. Koss  
President and Chief Executive Officer  
Koss Corporation  
4129 North Port Washington Avenue  
Milwaukee, Wisconsin 53212

(Name and address of agent for service)

414-964-5000  
(Telephone number, including area code  
of agent for service)

With a copy to:

Richard W. Silverthorn  
Whyte Hirschboeck Dudek S.C.  
111 East Wisconsin Avenue, Suite 2100  
Milwaukee, Wisconsin 53202  
414-273-2100

CALCULATION OF REGISTRATION FEE

Title of Securities to be registered -----	Amount to be registered -----	Proposed maximum offering price per share -----	Proposed maximum aggregate offering price -----	Amount of fee -----
Common Stock, \$.01 par	323,030 shares	\$15.4375	(1) \$4,986,776	\$1,317

(1) For the purpose of computing the registration fee, Koss Corporation (the "Registrant") has used the exercise price of \$15.4375 per share for all options, in accordance with Rule 457(h). This constitutes the average of the high and the low prices of the Common Stock as reported on May 24, 2000.

PART II - INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

In accordance with General Instruction E to Form S-8 and because this Registration Statement only registers additional securities of the same class as other securities for which a registration statement filed on Form S-8 relating to the same employee benefit plan is effective, the contents of the following documents filed by the Registrant with the Securities Exchange Commission (Commission File No. 0-3295) are incorporated herein by reference:

(a) The Registrant's latest annual report filed pursuant to sections 13(a) or 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act").

(b) All other reports filed pursuant to sections 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant's annual report referred to in paragraph (a) above.

(c) The description of the Registrant's Common Stock contained in the registration statement filed pursuant to section 12 of the Exchange Act and all amendments thereto or reports filed for the purpose of updating such description.

(d) The Registrant's Registration Statement on Form S-8 for the Koss Corporation 1990 Flexible Incentive Plan, Registration Number 33-60804.

All reports and other documents subsequently filed by the Registrant or the Koss Corporation 1990 Flexible Incentive Plan (the "Plan") pursuant to sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

ITEM 8. EXHIBITS.

- 5.1 Opinion of Whyte Hirschboeck Dudek S.C. as to the legality of the stock being registered.
- 23.1 Consent of PricewaterhouseCoopers LLP.
- 23.3 Consent of Whyte Hirschboeck Dudek S.C. included as part of Exhibit 5.1.
- 24.1 Power of Attorney.

SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Milwaukee, State of Wisconsin, on May 26, 2000.

KOSS CORPORATION

By: /s/ Michael J. Koss

\_\_\_\_\_  
Michael J. Koss, President

EXHIBIT 24.1

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Michael J. Koss and Richard W. Silverthorn, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date ----
/s/ Michael J. Koss ----- Michael J. Koss	President, Chief Executive Officer, Chief Operating Officer, Chief Financial Officer and Director	May 1, 2000 ---
/s/ Sujata Sachdeva ----- Sujata Sachdeva	Vice President-Finance (Principal Accounting Officer)	May 1, 2000 ---
/s/ John C. Koss ----- John C. Koss	Director and Chairman	May 1, 2000 ---
/s/ Thomas L. Doerr ----- Thomas L. Doerr	Director	May 1, 2000 ---
/s/ Victor L. Hunter ----- Victor L. Hunter	Director	May 1, 2000 ---
/s/ Lawrence S. Mattson ----- Lawrence S. Mattson	Director	May 1, 2000 ---
/s/ Martin F. Stein ----- Martin F. Stein	Director	May 1, 2000 ---
/s/ John J. Stollenwerk ----- John J. Stollenwerk	Director	May 1, 2000 ---

## INDEX TO EXHIBITS

EXHIBIT NO. ---	DESCRIPTION -----	FILED HEREWITH -----	INCORPORATED BY REFERENCE -----
3.1	Certificate of Incorporation of the Registrant, effective as of May 26, 2000.		Incorporated by reference from Exhibit 3.1 to the Registrant's Annual Report on Form 10-K for the year ended June 30, 1996 (Commission File No. 0-32957)
3.2	By-Laws of the Registrant, effective as of May 26, 2000.		Incorporated by reference from Exhibit 3.2 to the Registrant's Annual Report on Form 10-K for the year-ended June 30, 1996 (Commission File No. 0-3295)
5.1	Opinion of Whyte Hirschboeck Dudek S.C. as to the legality of the stock being registered.	x	
23.1	Consent of PricewaterhouseCoopers LLP.	x	
23.3	Consent of Whyte Hirschboeck Dudek S.C.	(Included in Exhibit 5.1)	
24.1	Power of Attorney.	(Included in Signature Page)	

[WHYTE HIRSCHBOECK DUDEK S.C. LETTERHEAD]

RICHARD W. SILVERTHORN  
DIRECT DIAL (414) 274-3966  
RWS@WHDLAW.COM

May 26, 2000

Koss Corporation  
4129 North Port Washington Avenue  
Milwaukee, WI 53212

Re: Registration Statement on Form S-8

Gentlemen:

We have acted as counsel for Koss Corporation, a Delaware corporation (the "Company"), in connection with the Company's registration of its offering to its key executive employees of up to 323,030 additional shares of its \$0.01 par value common stock (the "Common Stock") pursuant to the Koss Corporation 1990 Flexible Incentive Plan (the "Plan").

In such capacity, we have examined, among other documents, the Certificate of Incorporation of the Company, as amended, the By-Laws of the Company, as amended, and the Registration Statement on Form S-8 to be filed by the Company with the Securities and Exchange Commission on or shortly after the date of this letter covering the offering of the Company's Common Stock pursuant to the Plan. Based on the foregoing and such additional investigation as we have deemed necessary, it is our opinion that the shares of Common Stock to be offered under the Plan have been duly authorized under the Certificate of Incorporation of the Company and the laws of the State of Delaware. When issued and paid for in accordance with the description set forth in the Registration Statement and the Plan, the Common Stock will be validly issued, fully-paid, and non-assessable, except as set forth in Wisconsin Statutes Section 180.0622(2)(b) as judicially interpreted.

WHYTE  
HIRSCHBOECK  
DUDEK S.C.

Koss Corporation  
May 26, 2000  
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We have prepared this letter as attorneys admitted to practice law in the State of Wisconsin and do not purport to be experts on Delaware law, nor have we obtained an opinion of local counsel in the State of Delaware. The opinion expressed herein is based upon an examination of (a) the statutes of the State of Delaware as reported in standard compilations available to us, (b) the Certificate of Incorporation of the Company, as amended, (c) the By-Laws of the Company, as amended, (d) the Registration Statement on Form S-8, and (e) our investigation.

We consent to the filing of a copy of this opinion as an exhibit to the Registration Statement on Form S-8. In giving this consent, we do not admit that we are "experts" within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Act.

Whyte Hirschboeck Dudek S.C.

By:/s/ Richard W. Silverthorn  
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Richard W. Silverthorn

RWS:ss

## CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated July 16, 1999 relating to the financial statements which appears in Koss Corporation's Annual Report on Form 10-K for the year ended June 30, 1999.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP  
Milwaukee, Wisconsin  
May 18, 2000