

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

- (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

President

September 09, 1997