

KOSS CORP  
Form 10-Q/A  
December 15, 2011

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

Washington, D.C. 20549

**Form 10-Q/A**

Amendment No. 1

**x QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**for the quarterly period ended September 30, 2011**

**OR**

**o TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 0-3295

**KOSS CORPORATION**

(Exact Name of Registrant as Specified in its Charter)

**A DELAWARE CORPORATION**  
(State or other jurisdiction of  
incorporation or organization)

**39-1168275**  
(I.R.S. Employer Identification No.)

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4129 North Port Washington Avenue, Milwaukee, Wisconsin  
(Address of principal executive offices)

53212  
(Zip Code)

Registrant's telephone number, including area code: (414) 964-5000

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act.). Yes  No

At October 21, 2011, there were 7,382,706 shares outstanding of the registrant's common stock.

**EXPLANATORY NOTE**

The purpose of this amendment to the Form 10-Q for the quarter ended September 30, 2011 is to correct a typographical error in the certifications contained in Exhibits 32.1 and 32.2. In each certification, paragraph (i) has been revised to state that the certification covers the quarter ended September 30, 2011. No other changes have been made to the Form 10-Q as filed on October 28, 2011.

**PART II**

**OTHER INFORMATION**

**Item 6 Exhibits**

See Exhibit Index attached hereto.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

KOSS CORPORATION

/s/ Michael J. Koss  
Michael J. Koss  
Vice Chairman  
President  
Chief Executive Officer  
Chief Operating Officer

Dated: December 15, 2011

/s/ David D. Smith  
David D. Smith  
Executive Vice President  
Chief Financial Officer  
Principal Accounting Officer  
Secretary

Dated: December 15, 2011

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Exhibit Description</b>
32.1	Section 1350 Certification of Chief Executive Officer **
32.2	Section 1350 Certification of Chief Financial Officer **
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**	Furnished herewith