

KOSS CORP  
Form 8-K/A  
January 07, 2010

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

Washington, D.C. 20549

**FORM 8-K/A**

(Amendment No. 1)

**CURRENT REPORT**

**PURSUANT TO SECTION 13 or 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **January 6, 2010 (January 5, 2010)**

**Koss Corporation**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other  
Jurisdiction of  
Incorporation)

**0-3295**  
(Commission File  
Number)

**39-1168275**  
(IRS Employer  
Identification No.)

**4129 North Port Washington Avenue, Milwaukee, Wisconsin 53212**

(Address of principal executive offices) (Zip code)

**(414) 964-5000**

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(Registrant's telephone number, including area code)

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**4.01 Changes in Registrant's Certifying Accountant.**

(a) In its Form 8-K filed on January 4, 2010 (the January 4th 8-K), Koss Corporation (the Company) reported the dismissal of Grant Thornton LLP as its independent auditor. Under Item 305(a)(3) of Regulation S-K, the Company is required to file a response letter from Grant Thornton, addressed to the Commission, stating whether it agrees with the statements made by the Company and, if not, stating the respects in which it does not agree. At the time the January 4th 8-K was filed, the Company had not yet received the response letter from Grant Thornton. The Company received the letter on January 5, 2010. By this amendment to the January 4th 8-K, the Company is filing the letter within two business days of receipt as required by Item 305(a)(3) of Regulation S-K. The information previously reported in Item 4.01 of the January 4th 8-K is hereby incorporated by reference into this Form 8-K/A.

A copy of Grant Thornton LLP's letter is filed herewith as Exhibit 99.2 and is incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

Exhibit 99.1 Press Release dated January 4, 2010, announcing dismissal of certifying accountant and non-reliance on previously issued financial statements. Previously filed as Exhibit 99.1 to the Company's Current Report on Form 8-K dated January 4, 2010.

Exhibit 99.2 Letter from Grant Thornton LLP dated January 5, 2010.

**SIGNATURES**

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

Dated: January 6, 2010

KOSS CORPORATION

By:

/s/ Michael J. Koss  
Michael J. Koss  
Chief Executive Officer,  
President and Chief Financial Officer

**INDEX TO EXHIBITS**

<b>Exhibit Number</b>	<b>Description</b>
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99.2	Letter from Grant Thornton LLP dated January 5, 2010.