

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WISCONSIN**

**UNITED STATES SECURITIES)
AND EXCHANGE COMMISSION,)**

Plaintiff,)

v.)

Civil Action No.: 2:11-cv-00991

**KOSS CORPORATION AND)
MICHAEL J. KOSS,)**

Defendants.)

**MOTION FOR ENTRY OF FINAL JUDGMENTS
AS TO DEFENDANTS KOSS CORPORATION AND MICHAEL J. KOSS**

Plaintiff United States Securities and Exchange Commission (“SEC”), by its attorneys, respectfully moves for the entry of final judgments as to Defendants Koss Corporation (“Koss”) and Michael J. Koss (“MJK”). In support of its motion, the SEC states:

1. The SEC initiated this action against Koss and MJK on October 24, 2011.
2. The Complaint alleges that Koss violated Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Securities Exchange Act of 1934 (“Exchange Act”) [15 U.S.C. §§ 78m(a), 78m(b)(2)(A), & 78m(b)(2)(B)], and Rules 12b-20, 13a-1, 13a-11 and 13a-13 promulgated thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1, 240.13a-11 and 240.13a-13].
3. The Complaint further alleges that MJK aided and abetted Koss’s violations of the Exchange Act, and also violated Rule 13a-14 under the Exchange Act [17 C.F.R. § 240.13a-14].
4. The SEC and the Defendants have reached agreements to settle this action.
5. Defendant Koss has consented to the entry of final judgment against it pursuant to the terms of the Consent of Defendant Koss Corporation attached hereto as Exhibit A.

Defendant Koss has also “agree[d] that the Commission may present the Final Judgment to the Court for signature and entry without further notice.” (Paragraph 13, Ex. A.)

6. Defendant MJK has consented to the entry of final judgment against him pursuant to the terms of the Consent of Defendant Michael J. Koss attached hereto as Exhibit B.

Defendant MJK has also “agree[d] that the Commission may present the Final Judgment to the Court for signature and entry without further notice.” (Paragraph 14, Ex. B.)

7. Accordingly, the SEC respectfully moves the court to enter final judgments against Defendants Koss and MJK. Proposed orders for each of the Defendants are attached hereto as Exhibits C and D. Entry of the requested judgments will resolve all claims in this litigation.

WHEREAS, plaintiff United States Securities and Exchange Commission respectfully requests that the Court enter final judgments as to Defendants Koss and MJK in the forms of the proposed orders attached as Exhibits C and D.

Dated: October 24, 2011

Respectfully submitted,

/s/ Andrea R. Wood

Andrea R. Wood (IL Bar # 6256883)

James A. Davidson (IL Bar # 6206786)

Attorneys for Plaintiff

U.S. Securities and Exchange Commission

175 W. Jackson Blvd., Suite 900

Chicago, Illinois 60604

Telephone: (312) 353-7390

Fax: (312) 353-7398

E-mail: wooda@sec.gov

E-mail: davidsonj@sec.gov