

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

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

Date of Report (Date of earliest event reported): October 24, 2014 (October 20, 2014)

**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**  
(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))

**Item 3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.**

On October 20, 2014, Koss received a notice from NASDAQ stating that the Company had not met the NASDAQ Global Market listing requirement of maintaining a minimum market value of publicly held shares of \$5,000,000 for the past 30 consecutive business days. As provided in the NASDAQ rules, the Company has 180 calendar days, or until April 20, 2015, to regain compliance with this requirement. NASDAQ noted that instead of continuing to comply with the Global Market listing requirements, the Company may apply to transfer its securities to the NASDAQ's Capital Market.

Management intends to apply to NASDAQ to move from the NASDAQ Global Market to the NASDAQ Capital Market during the current fiscal quarter, and estimates that the transfer could be effective as early as 10 business days from the date of application. Management believes that the Capital Market is more suited to smaller reporting companies such as Koss, and that by transferring, the Company could save additional costs in the future and would immediately satisfy the minimum Capital Market listing requirements.

On October 24, 2014, the Company issued a press release announcing the receipt of the notice from NASDAQ. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

<u>Number</u>	<u>Description</u>
Exhibit 99.1	Press release of Koss Corporation dated October 24, 2014.

**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 hereunto duly authorized.

October 24, 2014

KOSS CORPORATION

By: /s/ Michael J. Koss

Michael J. Koss

Chief Executive Officer and President



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**NEWS RELEASE**

4129 NORTH PORT WASHINGTON AVENUE, MILWAUKEE, WI 53212 / 414 964-5000 / WWW.KOSS.COM

**FOR IMMEDIATE RELEASE**

October 24, 2014

**CONTACT: Michael J. Koss  
President & CEO  
(414) 964-5000  
mjkoss@koss.com****Koss Plans Move to NASDAQ Capital Market**

**Milwaukee, Wisconsin:** Koss Corporation (NASDAQ SYMBOL: KOSS), the U.S. based high-fidelity headphone company, plans to apply to move from the NASDAQ Global Market to the NASDAQ Capital Market. Management believes that the Capital Market is more suited to smaller reporting companies such as Koss, and that by transferring, the Company could save additional costs in the future and would immediately satisfy the minimum Capital Market listing requirements.

On October 20, 2014, Koss received a notice from NASDAQ stating that the Company had not met the NASDAQ Global Market listing requirement of maintaining a minimum market value of publicly held shares of \$5,000,000 for the past 30 consecutive business days. As provided in the NASDAQ rules, the Company has 180 calendar days, or until April 20, 2015, to regain compliance with this requirement. NASDAQ noted that instead of continuing to comply with the Global Market listing requirements, the Company may apply to transfer its securities to the NASDAQ's Capital Market.

Management intends to apply to NASDAQ to transfer to the Capital Market during the current fiscal quarter, and estimates that the transfer could be effective as early as 10 business days from the date of application. Management believes that the transition will not impact the Company's reporting obligations with the Securities and Exchange Commission under applicable federal securities laws.

Koss Corporation markets a complete line of high-fidelity headphones, speaker-phones, computer headsets, telecommunications headsets, active noise canceling headphones, wireless headphones, and compact disc recordings of American Symphony Orchestras on the Koss Classics label.

This press release contains forward-looking statements. These statements relate to future events or our future financial performance. In some cases, you can identify forward-looking statements by terminology such as "may," "will," "should," "forecasts," "expects," "plans," "anticipates," "believes," "estimates," "predicts," "potential," or "continue" or the negative of such terms and other comparable terminology. These statements are based on currently available operating, financial and competitive information and are subject to various risks and uncertainties. Actual events or results may differ materially. In evaluating forward-looking statements, you should specifically consider various factors that may cause actual results to vary from those contained in the forward-looking statements, such as general economic conditions, in particular, consumer demand for the Company's and its customers' products, competitive and technological developments, foreign currency fluctuations, and costs of operations. Shareholders, potential investors and other readers are urged to consider these factors carefully in evaluating the forward-looking statements and are cautioned not to place undue reliance on such forward-looking statements. The forward-looking statements made herein are only made as of the date of this press release and the Company undertakes no obligation to publicly update

such forward-looking statements to reflect subsequent events or circumstances. In addition, such uncertainties and other operational matters are discussed further in the Company's quarterly and annual filings with the Securities and Exchange Commission.