I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Sujata Sachdeva (“Sachdeva”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. 200.102(e)(2)].

II.

In anticipation of the institution of these proceedings, Sachdeva has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over her and the subject matter of these proceedings, and the findings contained in Section III.2. below, which are admitted, Respondent consents to the entry of this Order of Suspension Pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice (“Order”), as set forth below.

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1 Rule 102(e)(2) provides in pertinent part: “Any ... person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission.”
III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

1. Sachdeva, age 46, is a resident of Mequon, Wisconsin. From 1992 through her termination on December 23, 2009, Sachdeva was Principal Accounting Officer, Secretary, and Vice-President of Finance of Koss Corporation (“Koss”). Koss securities are registered pursuant to Section 12(b) of the Securities Exchange Act of 1934 and trade on the NASDAQ Global Market.


3. The counts of the criminal indictment to which Sachdeva pleaded guilty alleged, inter alia, that Sachdeva defrauded Koss and obtained money and property by means of material false and fraudulent pretenses and representations and did knowingly cause wire communications to be transmitted in interstate commerce for the purpose of executing her scheme.

III.

In view of the foregoing, the Commission finds that Sachdeva has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission’s Rules of Practice.

Accordingly, it is ORDERED that Sujata Sachdeva is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice.

By the Commission.

Elizabeth M. Murphy
Secretary