

OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan for the purchase or sale of equity securities of the issuer that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.

1. Name and Address of Reporting Person* <u>Manko Joseph M. Jr.</u> (Last) (First) (Middle) 1717 ARCH STREET 37TH FLOOR (Street) PHILADELPHIA PA 19103 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>KORU Medical Systems, Inc. [KRMD]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 12/31/2023	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	12/31/2023		A		6,329	A	\$0 ⁽¹⁾	7,616,080	I	By Horton Capital Partners Fund, LP ⁽²⁾
Common Stock								453,231	I	By Horton Freedom, L.P. ⁽²⁾
Common Stock								165,252	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

1. Name and Address of Reporting Person* <u>Manko Joseph M. Jr.</u> (Last) (First) (Middle) 1717 ARCH STREET 37TH FLOOR (Street) PHILADELPHIA PA 19103 (City) (State) (Zip)
1. Name and Address of Reporting Person* <u>Horton Capital Management, LLC</u> (Last) (First) (Middle) 1717 ARCH STREET 37TH FLOOR (Street)

EXHIBIT 99.1 TO FORM 4

Explanation of Responses:

- (1) On December 31, 2023, Horton Capital Partners Fund, LP, a Delaware limited partnership (“HCPF”), was granted 6,329 shares of Koru Medical Systems, Inc. (the “Issuer”) common stock (“Common Stock”) in consideration for Mr. Manko’s service as a Director of the Issuer for the quarter ended December 31, 2023.
- (2) This Form 4 is filed jointly by Horton Capital Management, LLC, a Delaware limited liability company (“HCM”), Horton Capital Partners LLC, a Delaware limited liability company (“HCP”), HCPF, and Joseph M. Manko, Jr. Pursuant to investment advisory agreements, HCM maintains investment and voting power with respect to shares of Common Stock of the Issuer held by HCPF and Horton Freedom, L.P., a Delaware limited partnership (“Horton Freedom”). However, despite the delegation of investment and voting power to HCM, HCP may be deemed to be the beneficial owner of such Common Stock because, in the event HCM’s investment advisory agreement with respect to such Common Stock is terminated, HCP has the right to assume HCM’s discretionary investment and voting authority with respect to such Common Stock. HCP is the general partner of HCPF and Horton Freedom. Mr. Manko is the managing member of both HCM and HCP. Each Reporting Person disclaims beneficial ownership of the securities of the Issuer reported herein except to the extent of his or its pecuniary interest therein, and this report shall not be deemed to be an admission that any Reporting Person is the beneficial owner of such securities for purposes of Section 16 or any other purpose.

The filing of this statement shall not be construed as an admission (a) that the person filing this statement is, for the purposes of Section 16 of the Securities Exchange Act of 1934, as amended, the beneficial owner of any equity securities covered by this statement, or (b) that this statement is legally required to be filed by such person.
