



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

October 28, 2009

VIA U.S. MAIL

Richard A. Sneider
Chief Financial Officer
Kopin Corporation
200 John Hancock Rd.
Taunton, Massachusetts 02780

Re: Kopin Corporation
Form 10-K for the year ended December 27, 2008
Filed March 10, 2009
File No. 000-19882

Dear Mr. Sneider:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief