



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