



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

John C.C. Fan
Chief Executive Officer
Kopin Corporation
200 John Hancock Road
Taunton, MA 02780

**Re: Kopin Corporation
Definitive Proxy Statement on Schedule 14A
Filed March 17, 2010
Letter Dated January 13, 2011
File No. 000-19882**

Dear Mr. Fan:

We have completed our limited review of your filing and do not have any further comments at this time. Please contact Aslynn Hogue at (202) 551-3841 with any questions.

Sincerely,

Russell Mancuso
Branch Chief

CC (by facsimile): John J. Concannon – Bingham McCutchen LLP