



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