



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

January 20, 2011

Richard A. Sneider
Chief Financial Officer
Kopin Corporation
200 John Hancock Rd.
Taunton, MA 02780-1042

Re: Kopin Corporation
Form 10-K for the Fiscal Year Ended December 26, 2009
Filed March 8, 2010
File No. 000-19882

Dear Mr. Sneider:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief