



DIVISION OF
CORPORATION FINANCE

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

December 11, 2018

John C.C. Fan
Chief Executive Officer
Kopin Corporation
125 North Drive
Westborough, MA 01581

Re: Kopin Corporation
Registration Statement on Form S-3
Filed November 26, 2018
File No. 333-228549

Dear Dr. Fan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Heather Percival at 202-551-3498 with any questions.

Sincerely,

Division of Corporation Finance
Office of Electronics and Machinery

cc: John J. Concannon III, Esq.