



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

DIVISION OF  
CORPORATION FINANCE

November 20, 2019

Richard Sneider  
Chief Financial Officer  
Kopin Corporation  
125 North Drive  
Westborough, MA 01581-3335

**Re: Kopin Corporation**  
**Form 10-K for Fiscal Year Ended December 29, 2018**  
**Filed March 14, 2019**  
**File No. 000-19882**

Dear Mr. Sneider:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing