TSAUR BOR YEU Form 4 December 29, 2009

FORM 4

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

OMB Number: 3235-0287

Estimated average

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Expires: January 31, 2005

OMB APPROVAL

Form 4 or Form 5 obligations may continue.

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

burden hours per response...

10% Owner

below)

Other (specify

0.5

See Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

TSAUR BOR YEU

2. Issuer Name and Ticker or Trading
Symbol

KOPIN CORP [KOPN]

(Last) (First) (Middle)

3. Date of Earliest Transaction

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

 (Last)
 (First)
 (Middle)
 3. Date of Earliest Transaction

 (Month/Day/Year)
 _____ Director

 D KOPIN CORPORATION, 200
 12/26/2009
 ____X__ Officer (give title

C/O KOPIN CORPORATION, 200 JOHN HANCOCK ROAD

(Street)

Executive Vice President
4. If Amendment, Date Original
6. Individual or Joint/Group Filing(Check

below)

4. If Amendment, Date Original Filed(Month/Day/Year)

Applicable Line)
X Form filed by One Reporting Person
___ Form filed by More than One Reporting
Person

TAUNTON, MA 02780-7331

(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1.Title of 2. Transaction Date 2A. Deemed 3. 4. Securities Acquired 5. Amount of 6. Ownership 7. Nature of Security (Month/Day/Year) Execution Date, if Transaction(A) or Disposed of Securities Form: Direct Indirect (Instr. 3) Code (D) Beneficially (D) or Beneficial Indirect (I) Ownership (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5) Owned Following (Instr. 4) (Instr. 4) Reported (A) Transaction(s) or (Instr. 3 and 4) Code V Amount (D) Price

Common Stock 12/26/2009 $F_{\underline{(1)}}$ 9,525 D $\begin{array}{c} \$ \\ 4.28 \end{array}$ 366,402 D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

Edgar Filing: TSAUR BOR YEU - Form 4

	2.	3. Transaction Date		4.	5.	6. Date Exerc		7. Titl		8. Price of	9. Nu
Derivative Security (Instr. 3)	Conversion or Exercise Price of Derivative Security	(Month/Day/Year)	Execution Date, if any (Month/Day/Year)	Transact Code (Instr. 8)	orNumber of Derivativ Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	:		Amou Under Securi (Instr.	lying	Derivative Security (Instr. 5)	Deriv Secur Bene Own Follo Repo Trans (Instr
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
Fg -	Director	10% Owner	Officer	Other			
TSAUR BOR YEU			Enganting				
C/O KOPIN CORPORATION			Executive Vice				
200 JOHN HANCOCK ROAD		President					
TAUNTON, MA 02780-7331			riesidelli				

Signatures

/s/ John Concannon, as
Attorney-in-fact 12/28/2009

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Shares remitted back to Kopin Corporation as payment for taxes due on the lapse of restrictions on a restricted common stock grant.

 Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

 Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

Reporting Owners 2