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KOPIN CORP  
Form 8-K  
May 17, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON DC 20549

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FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported) May 17, 2007

KOPIN CORPORATION  
(Exact Name of Registrant as Specified in its Charter)

DELAWARE	000-19882	04-2833935
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

200 John Hancock Road, Taunton, MA 02780  
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code (508) 824-6696

Check the appropriate box below if the Form 8-K filing is intended to satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.  
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Kopin Corporation issued a press release on May 17, 2007, a copy of which is attached as Exhibit 99.1 to this report and incorporated herein by this reference, in which the Company announced limited financial results for the first quarter ended March 31, 2007. These financial results do not take into account a previously announced planned restatement of certain financial statements related to Kopin's historical stock option granting practices. Therefore, these results should be considered preliminary until Kopin files its

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Quarterly Report on Form 10-Q for the three months ended March 31, 2007. This information shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be deemed to be incorporated by reference in any filing under the Securities Act of 1933, as amended.

Item 9.01. Financial Statements and Exhibits.  
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(d) Exhibits.  
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99.1 Kopin Corporation Press Release, dated May 17, 2007

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

KOPIN CORPORATION

Dated: May 17, 2007

By: /s/ Richard A. Sneider  
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Richard A. Sneider  
Treasurer and Chief Financial Officer  
(Principal Financial and Accounting  
Officer)