

Item 2.02 Results of Operations and Financial Condition.

Kopin Corporation issued a press release on July 31, 2008, a copy of which is attached as Exhibit 99.1 to this report and incorporated herein by this reference, in which the company announced financial results for the second quarter ended June 28, 2008. 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.

(d) Exhibits.

99.1 Press Release dated July 31, 2008, announcing Kopin Corporation’s financial results for the second quarter ended June 28, 2008.

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: July 31, 2008 By: /s/ Richard A. Sneider

Richard A. Sneider

Treasurer and Chief Financial Officer

(Principal Financial and Accounting Officer)

EXHIBIT INDEX

| Exhibit | Description |
|---------|--|
| 99.1 | Press Release dated July 31, 2008 titled “Kopin Reports Second Quarter 2008 Financial Results” |