

KOPIN CORP  
Form NT 10-K  
March 16, 2018

SEC FILE NUMBER  
000-19882

CUSIP NUMBER  
500600101

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

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One)  Form 10-K    Form 20-F    Form 11-K    Form 10-Q    Form 10-D  
 Form N-SAR    Form N-CSR

For Period Ended: December 30, 2017

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.  
Nothing in this form shall be construed to imply that the Commission has verified any  
information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

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PART I — REGISTRANT INFORMATION

Kopin Corporation  
Full Name of Registrant

Not Applicable  
Former Name if Applicable

125 North Drive  
Address of Principal Executive Office (Street and Number)

Westborough, MA 01581-3335  
City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

Kopin Corporation ("Kopin") is unable to file its Annual Report on Form 10-K for the year ended December 30, 2017 within the prescribed time period without unreasonable effort or expense. As reported in its 2016 Form 10-K, in 2016 Kopin identified material weaknesses in its internal controls over financial reporting. Kopin requires additional time to finalize the testing of its remediation of those deficiencies.

Kopin currently expects to file the 2017 Form 10-K on or before March 30, 2017, the prescribed due date under the fifteen calendar day extension period provided under Rule 12b-25.

PART IV — OTHER INFORMATION

Name and  
telephone  
number of the  
(1) person to  
contact in  
regard to this  
notification.

Richard  
Sneider  
(508)  
870-5959

Have all other  
periodic  
reports  
required under  
Section 13 or  
15(d) of the  
Securities  
Exchange Act  
of 1934 or  
Section 30 of  
the Investment  
Company Act  
(2) of 1940 during  
the preceding  
12 months or  
for such  
shorter period  
that the  
registrant was  
required to file  
such report(s)  
been filed? If  
answer is no,  
identify  
report(s).

Yes  No

(3) Is it  
anticipated  
that any  
significant  
change in  
results of

operations for  
the  
corresponding  
period for the  
last fiscal year  
will be  
reflected by  
the earnings  
statement to be  
included in the  
subject report  
or portion  
thereof?

Yes  No

If so, attach an  
explanation of  
the anticipated  
change, both  
narratively and  
quantitatively,  
and, if  
appropriate,  
state the  
reasons why a  
reasonable  
estimate of the  
results cannot  
be made.

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Kopin Corporation  
(Name of the Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 16, 2018 By: /s/ Richard A. Sneider  
Richard A. Sneider  
Treasurer and Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).