

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:

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.

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).