TSAUR BOR YEU
Form 4/A
December 04, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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

OMB APPROVAL
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *
TSAUR BOR YEU

(Last) (First) (Middle)

C/O KOPIN CORPORATION, 200 JOHN HANCOCK ROAD

(Street)

TAUNTON, MA 02780-7331

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
KOPIN CORP [KOPN]

3. Date of Earliest Transaction (Month/Day/Year)
04/03/2008

4. If Amendment, Date Original Filed(Month/Day/Year)
04/07/2008

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_____ Director _____ 10% Owner
__X__ Officer (give title below) _____ Other (specify below)
Executive Vice President

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	04/03/2008		A(1)		60,000	A	$ 0 (4)	264,579	D	
Common Stock	04/03/2008		A(2)		60,000	A	$ 0 (4)	324,579	D	
Common Stock	04/03/2008		A(3)		46,829	A	$ 0 (4)	371,408	D	

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

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number.

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne 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			
	Director	10% Owner	Officer	Other
TSAUR BOR YEU C/O KOPIN CORPORATION 200 JOHN HANCOCK ROAD TAUNTON, MA 02780-7331			Executive Vice President	

Signatures

/s/ John Concannon, as attorney-in-fact	12/04/2008
**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) The common stock is subject to certain restrictions. Restrictions on 10,000 shares lapse on December 31, 2008 and restrictions on 10,000 shares lapse on December 31, 2009.

(2) The common stock is subject to certain restrictions. Restrictions on 25% of the shares lapse on December 10, 2008, December 10, 2009, December 10, 2010 and December 10, 2011.

(3) The common stock is subject to certain forfeiture provisions. Some or all of the shares will vest upon the achievement of certain financial milestones. Such milestones must be achieved by December 27, 2008. Shares which do not vest because the milestones are not achieved will be forfeited. The number of shares shown assumes the achievement of all milestones.

(4) This Form 4/A is being filed to amend the disclosures in Column 4 of Table I to correctly indicate that the shares were acquired and state that the price was $0.

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