Edgar Filing: TSAUR BOR YEU - Form 4

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Form 4											
FORM Check thi if no long subject to Section 10 Form 4 or Form 5 obligation may conti	obligations may continue. See InstructionSection 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940						Number:3235-0287Number:January 31, 2005Expires:2005Estimated average burden hours per response0.5				
(Print or Type R	Responses)										
TSAUR BOR YEU Symb			. Issuer Name and Ticker or Trading mbol OPIN CORP [KOPN]				5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
	(First) (1 CORPORATIO COCK ROAD	(Mont	e of Earliest Tra h/Day/Year))/2011	ansaction			Director X Officer (give below)	10%	o Owner er (specify		
Filed(Mon			mendment, Dar Month/Day/Year)	endment, Date Original nth/Day/Year)				 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 			
	, MA 02780-733						Person				
(City)	(State)						uired, Disposed of		-		
1.Title of Security (Instr. 3)	2. Transaction Dat (Month/Day/Year)		Code	on(A) or Dia (D) (Instr. 3, 4	sposed	of	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)		
Common Stock	12/10/2011		F <u>(1)</u>	14,288	D	\$4	376,250	D			

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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

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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. Transactic Code (Instr. 8)	5. ofNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	7. Titl Amou Under Secur (Instr.	int of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owna 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 J. Concannon, as Attorney-in-fact	1	12/13/2011						
<pre>**Signature of Reporting Person</pre>		Date						
Explanation of Poononooo								

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) Shares remitted back to Kopin Corporation as payment for taxes due on the lapse of restrictions on a restricted common stock grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.