TOCQUEVILLE ASSET MANAGEMENT LP Form SC 13D/A

February 06, 2009

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

> SCHEDULE 13D Rule 13d-101

Under the Securities Exchange Act of 1934 (Amendment No. 1)*

Kopin Corporation

(Name of Issuer)

Common Stock, \$0.01 par value

(Title of Class of Securities)

500600101

(CUSIP Number)

Victor Huwang 40 West 57th Street, 19th Floor New York, NY 10019 (646) 873-3208

12/31/2008

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of ss. 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. |_|

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 500600101

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(1)	Names of reporting persons.		
	Tocqueville Asset Management, L.P.		
(2)	Check the appropriate box if a member of a group (see instructions) (a) $ _{ }$ (b) $ X $		
(3)	SEC use only.		
(4)	Source of funds (see instructions).		
	00		
(5)	Check if disclosure of legal proceedings is required pursuant to Items $ _ $ 2(d) or 2(e).		
(6)	Citizenship or place of organization.		
	Delaware		
Numk	per of shares beneficially owned by each reporting person with:		
	(7) Sole voting power: 5,921,970		
	<pre>(8) Shared voting power: 0</pre>		
	<pre>(9) Sole dispositive power: 5,921,970</pre>		
	<pre>(10) Shared dispositive power: 0</pre>		
(11)	Aggregate amount beneficially owned by each reporting person.		
	5,921,970		
(12)	Check if the aggregate amount in Row (11) excludes certain shares _ (see instructions).		
(13)	Percent of class represented by amount in Row (11).		
	8.73%		
(14)	Type of reporting person (see instructions).		
	PN		
Page	e 2 of 4 Pages		
Iten	a 1. Security and Issuer.		
	Kopin Corporation 200 John Hancock Road Taunton, MA 02780		

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Item 2. Identity and Background.

- (a) Tocqueville Asset Management, L.P.
- (b) 40 West 57th Street, 19th Floor New York, NY 10019
- (c) N/A
- (d) N/A
- (e) N/A
- (f) Delaware Limited Partnership

Item 3. Source and Amount of Funds or Other Consideration.

An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E)

Item 4. Purpose of Transaction.

Investment

Item 5. Interest in Securities of the Issuer.

- (a) 8.73%
- (b) 5,921,970 shares
- (c) N/A
- (d) N/A
- (e) N/A
- Item 6. Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer.

N/A

Item 7. Material to be Filed as Exhibits.

N/A

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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

	Tocqueville Asset Management, L.P.
Date: 02/06/2009	/s/ Elizebeth F. Bosco
	Name: Elizebeth F. Bosco
	Title: Compliance Officer

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative (other than an executive officer or general partner of the filing person), evidence of the representative's authority to sign on behalf of such person shall be filed with

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the statement: Provided, however, That a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

ATTENTION--Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001). (Secs. 13(d), 13(g), 14(d), 23, 48 Stat. 894, 895, 901; sec. 8, 49 Stat. 1379; sec. 203(a), 49 Stat. 704; sec. 10, 78 Stat. 88a; Secs. 2, 3, 82 Stat. 454, 455; secs. 1, 2, 3-5, 84 Stat. 1497; sec. 18, 89 Stat. 155; secs. 202, 203, 91 Stat. 1494, 1498, 1499; 15 U.S.C. 78m(d), 78m(g), 78n(d), 78w) [44 FR 2145, Jan. 9, 1979; 44 FR 11751, Mar. 2, 1979; 44 FR 70340, Dec. 6, 1979; 47 FR 11466, Mar. 16, 1982; 61 FR 49959, Sept. 24, 1996; 62 FR 35340, July 1, 1997; 63 FR 2867, Jan. 16, 1998; 63 FR 15287, Mar. 31, 1998]

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