

KOPIN CORP

Form 8-K

March 14, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of Earliest Event) March 14, 2006

KOPIN CORPORATION

(Exact Name of Registrant as Specified in Charter)

DELAWARE

(State or Other Jurisdiction
of Incorporation)

000-19882

(Commission File
Number)

04-2833935

(IRS Employer
Identification No.)

200 John Hancock Road, Taunton, MA
(Address of Principal Executive Offices)

02780
(Zip Code)

Registrant's telephone number, including area code (508) 824-6696

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Check the appropriate box below if the Form 8-K filing is intended to satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure.

On March 14, 2006, the Registrant filed a Form 12b-25 with the Securities and Exchange Commission pursuant to which it reported that its Annual Report on Form 10-K for the fiscal year ended December 31, 2005 (the Form 10-K) could not be filed within the prescribed time period without unreasonable effort or expense and that the Form 10-K will be filed on or before the fifteenth calendar day following the prescribed due date.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

KOPIN CORPORATION

Dated: March 14, 2006

By: /s/ Richard A. Sneider
Richard A. Sneider
Treasurer and Chief Financial Officer
(Principal Financial and Accounting Officer)