

KOPIN CORP

FORM 8-K (Current report filing)

Filed 12/17/04 for the Period Ending 12/10/04

Address	125 NORTH DRIVE WESTBOROUGH, MA 01581
Telephone	508-870-5959
CIK	0000771266
Symbol	KOPN
SIC Code	3674 - Semiconductors and Related Devices
Industry	Semiconductors
Sector	Technology
Fiscal Year	12/31

**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) December 10, 2004

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)

02780-7331
(Zip Code)

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

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))
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Item 5.03. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.

On December 10, 2004, the Registrant amended its Second Amended and Restated By-laws, pursuant to which it changed its fiscal year. The text of such amendment is attached hereto as Exhibit 3.1 and incorporated herein by this reference.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

3.1 First Amendment to Second Amended and Restated By-laws of Kopin Corporation.

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: December 10, 2004

By: /s/ Richard A. Sneider

Richard A. Sneider
Treasurer and Chief Financial Officer
(Principal Financial and Accounting Officer)

First Amendment to Second Amended and Restated By-laws of Kopin Corporation

December 10, 2004

WHEREAS the By-laws of the Corporation were previously amended and restated as the "Second Amended and Restated By-laws" of the Corporation.

WHEREAS, the Corporation now wishes to amend Article I, Section 1.3 of the By-laws to change the fiscal year of the Corporation.

The By-laws of Kopin Corporation are hereby amended as follows, effective as of the above date:

1. Article I, Section 1.3 thereof is amended by deleting it in its entirety and substituting therefor the following:

" *Section 1.3. Fiscal Year* . The fiscal year of the Corporation shall be the period beginning on the Sunday following the last Saturday in December of each year and ending on the last Saturday in December of the following year. The 2004 fiscal year of the Corporation shall be the period from January 1, 2004 through December 25, 2004."

IN WITNESS WHEREOF , the Corporation has adopted this Amendment as of the 10th day of December, 2004 to be effective as hereinabove provided.

KOPIN CORPORATION

By: /s/ John H. Chu

John H. Chu
Assistant Secretary