

KOPIN CORPORATION
POLICY ON COMPLAINTS OF ACCOUNTING,
INTERNAL ACCOUNTING CONTROLS AND AUDITING MATTERS
("Whistleblower" Policy)

Section 1. Purpose.

It is the policy of Kopin Corporation (the "Company") to comply with all applicable legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters and to require its employees, officers, directors and others acting on behalf of the Company ("Covered Person") to do likewise. Each Covered Person has the responsibility to assist the Company in meeting these legal and regulatory requirements. Persons outside the Company, including stockholders, may also submit reports involving Accounting Matters in accordance with the procedures detailed below.

It is the policy of the Company to encourage all Covered Persons, when they, in good faith, reasonably believe that any alleged accounting and auditing violations or concerns has occurred, is occurring or is about to occur, to immediately report those concerns. The Company strictly prohibits discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any employee who in good faith reports or participates in an investigation of reported complaints.

The Company's internal controls and operating procedures are intended to prevent, deter and remedy any violation of the applicable laws and regulations that relate to accounting, internal accounting controls and auditing matters. Even the best systems of control, however, cannot provide absolute safeguards against such violations. The Company has a responsibility to investigate and report to appropriate governmental authorities, as required, any violations of applicable legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters and the actions taken by the Company to remedy such violations.

This policy governs the process through which a Covered Person, either directly or anonymously and confidentially, can notify the audit committee ("the Audit Committee") of the Board of Directors (the "Board") of the Company of:

- possible accounting and auditing violations or concerns, including, without limitation:
 - fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - deficiencies in or noncompliance with the Company's internal accounting controls;

- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition.
- retaliation against employees or contractors who, in good faith, make Statements (as defined below).

In addition, this policy establishes a mechanism for responding to, and keeping records of, such allegations.

Section 2. Reporting Alleged Accounting, Internal Accounting Controls and Auditing Violations or Concerns.

If a Covered Person believes that the Company or any other Covered Person has, or might have, violated any accounting rules, internal accounting controls procedures or auditing rules, or if a Covered Person receives from any other person a complaint or allegation of any such violation or concern, then such Covered Person should report such to the Chairperson (the "Chairperson") of the Audit Committee (such report, the "Statement").

Statements must be sufficiently detailed and inclusive to ensure a clear understanding by the recipients of the issues raised. Statements may be submitted anonymously. If a Covered Person does provide his or her name when submitting a Statement, we will endeavor to protect the confidentiality of the reporting person's identity to the extent possible, consistent with our need to investigate the complaint and the best interests of our stockholders. Vendors, customers, business partners and other parties external to the Company may also submit Statements; however, we are not obligated to keep Statements from non-Covered Persons confidential or to maintain the anonymity of non-employees. We will make a good faith effort to do so if requested by the reporting person.

Statements should be candid and set forth all of the information that a Covered Person knows regarding the allegation or concern, including names, dates, places and events that took place along with a description of why the incident/issue is a concern. All complaints under this policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct, conclude, and, if appropriate, prosecute the investigation. Any Covered Person wishing to discuss a statement or further communicate with the Audit Committee regarding a Statement may leave his or her personal contact information for the Audit Committee.

Statements may be made in the following manner:

1. Mail

A Statement may be submitted in writing by mailing to the following address and should be marked as "confidential and private":

Chu, Ring & Hazel LLP
Attn: Kopin Corporate Counsel
241 A Street
Boston, MA 02210

2. Email

A Statement may be submitted in an email message to kopinounsel@chu-ring.com. Please be advised that sending a message from your work computer may not necessarily protect your anonymity. Use of a non-identifiable email address such as a yahoo or gmail address is the most confidential way to send a Statement.

3. Voice Mail

A Statement may be submitted by voice message at the following number: 1-508-819-3004. All Statements will be forwarded to the Chairperson of the Audit Committee promptly after of receipt.

Section 3. Investigation of Alleged Accounting, Internal Accounting Controls and Auditing Violations or Concerns.

Upon receipt of a Statement from a Covered Person or any other person, the Chairperson will make a determination, in his or her reasonable judgment, whether such Statement is material to the accounting, auditing and internal controls of the Company. If the Chairperson determines that a Statement, in his or her reasonable judgment, raises plausible concerns, the Chairperson immediately will notify the Audit Committee, the chief financial officer or the CEO. The Audit Committee will determine whether such Statement should be investigated by the Company's internal audit department, led by the CFO, by the Chairperson of the Audit Committee or CEO. . Notwithstanding the foregoing sentence, in the event any Statement is related to a possible violation or concern relating to the internal accounting controls of the Company, the CEO or Chairperson of the Audit Committee will have the responsibility for investigating any such Statement. In addition, other parties may become involved in investigations based on their oversight responsibility or expertise. The investigating person, as the case may be, will prepare and distribute a report to the Audit Committee for consideration at its next meeting, stating the nature of any Statement submitted to him or her during the period since the most recently preceding meeting of the Audit Committee, whether or not any such Statement was determined to raise plausible concerns and the status of any investigation relating thereto.

The Audit Committee will ensure coordination of each investigation and will have overall responsibility for implementation of this policy. The Audit Committee will have the

authority to retain such independent counsel and other advisors in any investigation as it deems necessary or advisable to conduct the investigation in accordance with its charter.

Section 4. No Retaliation for Submitting Statements of Alleged Violations or Concerns.

The Company will not retaliate, and will not knowingly permit any Covered Person to retaliate, against any Covered Person who submits a Statement pursuant to this policy even if after investigation the Company determines that no violation has occurred. Retaliation is also prohibited against anyone who participates in an investigation of such a report. This includes reports made to or investigated by the Company, a government body, or a government official. The Company will also not tolerate any other form of retaliation prohibited by applicable law.

Section 5. Corrective Action.

It is the responsibility of the Company and each Covered Person, with the oversight of the Audit Committee, to prevent or correct noncompliance of the legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters. This is the Company's legal obligation. A violation can subject the Company and Covered Person to legal liability, regulatory investigation and adverse publicity, which can damage the Company's reputation and business.

Section 6. Retention of Statements by Employees.

Any Statement submitted by a Covered Person will remain confidential to the fullest extent possible, consistent with the need to conduct an adequate review of such Statement, except as required by law.. Neither the Company, the Audit Committee nor any director, officer or employee shall make any effort to ascertain the identity of a person who makes a Statement anonymously. In addition, all written Statements, along with the results of any investigations relating thereto, will be retained by the Company in accordance with the Company's Document Retention Policy.

Section 7. Adherence to this Policy.

All Covered Persons are strongly encouraged to follow the procedures outlined herein. We encourage each Covered Person to give the opportunity to investigate and remedy any possible violations or concerns reported by a Covered Person and give the Company the opportunity to undertake such an investigation. This policy is intended to encourage and enable Covered Persons to raise good faith concerns about accounting and auditing violations or concerns to designated Company personnel prior to providing any notification outside the Company. However, nothing in this policy is intended to prevent an employee from reporting information to the appropriate governmental agency when the Covered Person has reasonable cause to believe that a violation of law has occurred.