

Mail Stop 6010

April 25, 2008

VIA U.S. MAIL

Mr. Timothy P. V. Mammen
Vice President and Chief Financial Officer
50 Old Webster Road
Oxford, Massachusetts 01540

**Re: IPG Photonics Corporation
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 001-33155**

Dear Mr. Mammen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief