

IPG PHOTONICS CORP  
Form RW  
June 07, 2001

[IPG PHOTONICS CORPORATION letterhead]

May 29, 2001

Securities and Exchange Commission  
450 Fifth Street  
Washington, DC 20549-0306

Re: IPG Photonics Corporation  
Registration Statement on Form S-1  
File No. 333-51560

Ladies and Gentlemen:

IPG Photonics Corporation hereby applies for withdrawal of its Registration Statement referred to above pursuant to Rules 155 and 477 promulgated under the Securities Act of 1933. IPG Photonics Corporation requests withdrawal of its Registration Statement is based upon the fact that that company has decided to not proceed with the public offering.

The Registration Statement was never declared effective and no securities were sold in connection with the offering.

IPG Photonics Corporation may undertake a subsequent private offering in reliance on Rule 155(c) promulgated under the Securities Act of 1933.

Sincerely,

/s/ Valentin P. Gapontsev

Dr. Valentin P. Gapontsev  
Chairman and Chief Executive Officer

cc: Robert Mancuso, Securities and Exchange Commission  
Geoffrey Edwards, Securities and Exchange Commission  
Robert Benton, Securities and Exchange Commission  
Angelo P. Lopresti, IPG Photonics Corporation  
Daniel A. Ninivaggi, Winston & Strawn  
Alan L. Jakimo, Brown & Wood LLP  
Gibson Hammond, Deloitte & Touche, LLP