

IPG PHOTONICS CORP  
Form 8-K  
February 28, 2008

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K  
CURRENT REPORT**  
**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**  
**February 28, 2008**  
*Date of Report (Date of earliest event reported)*  
**IPG PHOTONICS CORPORATION**  
*(Exact name of registrant as specified in its charter)*

**Delaware**  
*(State or Other Jurisdiction  
of Incorporation)*

**0001-33155**  
*(Commission File No.)*

**04-3444218**  
*(IRS Employer  
Identification No.)*

**50 Old Webster Road**  
**Oxford, Massachusetts 01540**  
*(Address of Principal Executive Offices, including Zip Code)*  
Registrant's telephone number, including area code: (508) 373-1100

**Not Applicable**  
*(Former Name or Former Address, if Changed Since Last Report)*

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- 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 2.02. Results of Operations and Financial Condition**

On February 28, 2008, IPG Photonics Corporation (the Company ) announced its financial results for the quarter ended December 31, 2007. The full text of the press release issued in connection with the announcement is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

The information on this Form 8-K (including Exhibit 99.1) shall not be deemed filed for purposes of Section 18 of the Securities Act of 1934, as amended (the Exchange Act , or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference in any filing by the Company under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

The following exhibit relating to Item 2.02 shall be deemed to be furnished, and not filed:

99.1 Press Release issued by IPG Photonics Corporation on February 28, 2008.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned thereunto duly authorized.

**IPG PHOTONICS CORPORATION**

February 28, 2008

By: /s/ Timothy Mammen  
Timothy Mammen  
Vice President and Chief Financial  
Officer

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**EXHIBIT INDEX**

<b>EXHIBIT NUMBER</b>	<b>DESCRIPTION</b>
99.1	Press Release issued by IPG Photonics Corporation on February 28, 2008.