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December 27, 2013

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
 Employee Benefits Security Administration  
 Room N-1513  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

Dear Secretary:

On behalf of IPG Photonics Corporation (the "Employer"), this letter is intended as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA pursuant to 29 C.F.R. § 2520.104-24. Pursuant to that regulation, we provide the following information:

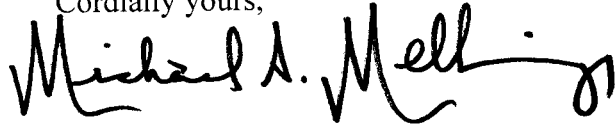
1. Plan Name: IPG Photonics Corporation Executive Severance Plan.
2. Employer Name and Address: IPG Photonics Corporation, 50 Old Webster Road, Oxford, Massachusetts 01540
3. Employer EIN: 04-3444218.
4. The Employer maintains the plan primarily for the purpose of providing welfare benefits for a select group of management or highly compensated employees.
5. Number of Employees in the Plan: Six as of December 2013.

The Employer will provide plan documents, if any, to the Secretary upon request, as required by Section 104(a)(1) of ERISA.

2013/12/27 PM 1:11  
 WINSTON STRAWN LLP

In accordance with your customary practice, please stamp the enclosed copy of this letter "received" and return it to the undersigned in the enclosed envelope provided for that purpose.

Cordially yours,

A handwritten signature in black ink, appearing to read "Michael S. Melbinger". The signature is written in a cursive style with a large, sweeping flourish at the end.

Michael S. Melbinger

cc: IPG Photonics Corporation

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LLP

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