

Mail Stop 6010

May 1, 2007

VIA U.S. MAIL

Mr. Marshall L. Mohr
Senior Vice President and Chief Financial Officer
Intuitive Surgical, Inc.
950 Kifer Road
Sunnyvale, California 94086

**Re: Intuitive Surgical, Inc.
Form 10-K for the year ended December 31, 2006
Filed February 15, 2007
Form 8-K filed February 1, 2007
File No. 000-30713**

Dear Mr. Mohr:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant