



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

August 22, 2008

VIA U.S. MAIL

Marshall L. Mohr
Chief Financial Officer
Intuitive Surgical, Inc.
1266 Kifer Road
Sunnyvale, California 94086

Re: Intuitive Surgical, Inc.
Form 10-K for the year ended December 31, 2007
Filed February 14, 2008
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,

Angela Crane
Branch Chief