

Mail Stop 6010

April 27, 2006

Mr. Howard Solovei  
Chief Financial Officer  
Intraop Medical Corporation  
570 Del Rey Avenue  
Sunnyvale, CA 94086

RE: **Intraop Medical Corporation**  
**Form 10-KSB for the fiscal year ended September 30, 2005**  
**Filed December 29, 2005**  
**File No. 000-49735**

Dear Mr. Solovei:

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