



DIVISION OF
CORPORATION FINANCE

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

December 16, 2010

Euan S. Thomson, PhD
President and Chief Executive Officer
Accuray Incorporated
1210 Chesapeake Terrace
Sunnyvale, California 94089

Re: Accuray Incorporated
Form 10-K for the fiscal year ended June 30, 2010
Filed on September 1, 2010
File No. 001-33301

Dear Dr. Thomson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief