

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

March 27, 2013

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Accuray Incorporated

File No. 001-33301 - CF# 28853

Accuray Incorporated submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on September 10, 2012, as amended.

Based on representations by Accuray Incorporated that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.34	through April 20, 2022
Exhibit 10.36	through April 20, 2022
Exhibit 10.37	through April 20, 2022
Exhibit 10.38	through April 20, 2022

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Mara L. Ransom
Assistant Director