

Mail Stop 6010

June 1, 2007

Mr. David H. Adams  
Chief Financial Officer  
Integrated Surgical Systems, Inc.  
1433 N. Market Blvd. #1  
Sacramento, CA 95834

RE: **Integrated Surgical Systems, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2004 filed April 15, 2005**  
**Form 10-KSB for the fiscal years December 31, 2005 and 2006 filed April 13,**  
**2007**  
**File No. 1-12471**

Dear Mr. Adams:

We have completed our review of your Form 10-KSBs and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant