



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

July 24, 2008

Mr. Michael J. Tomczak
Chief Financial Officer
Integrated Surgical Systems, Inc.
401 Wilshire Boulevard, Suite 1020
Santa Monica, CA 90401

**RE: Integrated Surgical Systems, Inc.
Form 8-K dated July 15, 2008
Filed July 21, 2008
File No. 1-12471**

Dear Mr. Tomczak:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane
Accounting Branch Chief