

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