UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549
FORM 10-QSB

[X] Quarterly Report under Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended March 31, 2007

[ ] Transition Report under Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from _______ to ________

Commission file number: 1-12471

INTEGRATED SURGICAL SYSTEMS, INC.
(Exact name of small business issuer as specified in its charter)

Delaware	68-0232575
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

1433 N. Market Blvd. #1, Sacramento, CA 95834
(Address of principal executive offices)

(916) 285-9943
(Issuer's telephone number)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes [X] No [ ]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the exchange Act). Yes [ ] No [X]

The number of shares of common stock, $0.01, par value, outstanding on May 14, 2007 was 45,784,089. Transitional Small Business Disclosure format (check one).
Yes [ ] No [X]

Integrated Surgical Systems, Inc.
Form 10-QSB
for the quarter ended March 31, 2007

Table of Contents

Part I. Financial Information

Item 1. Financial Statements (unaudited)

Integrated Surgical Systems, Inc.
Balance Sheet
March 31, 2007
(Unaudited)

Assets	
Current assets:	
Cash	$ 1,541,304
Accounts receivable	18,255
Inventory	437,541
Other current assets	287,901
Total current assets	2,285,001
Net property and equipment	9,410
Other Assets	8,425
	$ 2,302,836
Liabilities and stockholders' deficit	
Current liabilities:	
Accounts payable	$ 135,401
Accrued payroll and related expenses	38,176
Accrued liabilities	247,794
Unearned revenue	229,000
Note payable	3,700,000
Total current liabilities	4,350,371
Convertible preferred stock, $0.01 par value, 1,000,000 shares authorized; 168 shares issued and outstanding ($168,496 aggregate liquidation value)	168,496
Total liabilities	4,518,867
Stockholders' deficit:	
Common stock, $0.01 par value, 100,000,000 shares authorized; 45,784,089 shares issued and outstanding	457,841
Additional paid-in capital	61,993,858
Deferred compensation	(42,241)
Accumulated deficit	(64,625,489)
Total stockholders' deficit	(2,216,031)
	$ 2,302,836

See accompanying notes to unaudited financial statements.

Integrated Surgical Systems, Inc.
Statements of Operations
(Unaudited)

	Three months ended March 31, 2007	Three months ended March 31, 2006
Net revenue	$ 963,228	$ 2,256,050
Cost of revenue	203,088	402,054
	760,140	1,853,996
Operating expenses:		
Selling, general and administrative	353,103	728,173
Research and development	276,721	158,339
	629,824	886,512
Operating income	130,316	967,484
Other (expense) income, net	(1,034)	5,024
Interest expense net	(58,996)	--
Income before taxes	70,286	972,508
Income tax	800	--
Net income	$ 69,486	$ 972,508
Basic net income per common share	$ *	$ 0.02
Diluted net income per common share	$ *	$ 0.01
Shares used in computing basic net income per share	45,784,089	45,084,089
Shares used in computing diluted net income per share	52,644,675	79,611,958

* Less than one percent

See accompanying notes to unaudited financial statements.

Integrated Surgical Systems, Inc.
Statements Cash Flows
(Unaudited)

	Three months ended March 31, 2007	2006
Cash flows from operating activities:		
Net income	$ 69,486	$ 972,508
Adjustments to reconcile net income to net cash (used in) provided by Operating activities:		
Stock compensation	16,943	--
Depreciation	613	--
Gain on property and equipment	--	(5,000)
Changes in operating assets and liabilities:		
Accounts receivable	(1,589)	(1,513,963)
Inventory	(128,890)	239,322
Other current assets	(77,005)	(101,343)
Accounts payable	48,476	351,510
Accrued payroll and related expenses	15,668	(683,053)
Accrued liabilities	80,994	(7,500)
Unearned revenue	(809,582)	855,570
Net cash (used in) provided by operating activities	(784,886)	108,051
Cash flows from investing activities:		
Purchases of property and equipment	(1,078)	--
Proceeds on sale of property and equipment	--	5,000
Net cash (used in) provided by investing activities	(1,078)	5,000
Cash flows from financing activities:		
Proceeds from note payable	1,000,000	
Payment on note payable	--	(100,000)
Net cash provided by (used in) financing activities	1,000,000	(100,000)
Net increase in cash	214,036	13,051
Cash at beginning of period	1,327,268	158,789
Cash at end of period	$ 1,541,304	$ 171,840

See accompanying notes to unaudited financial statements.

Integrated Surgical Systems, Inc.
Notes to Financial Statements (unaudited)

1. Organization and Operations

Integrated Surgical Systems, Inc. (Company) was incorporated in Delaware in 1990 to design, manufacture, sell and service image-directed, computer-controlled robotic software and hardware products for use in orthopedic surgical procedures. The Company's products are authorized to be sold through international distributors to hospitals and clinics in European Union member countries and Australia, Canada, India, Israel, Japan, Korea, New Zealand, Switzerland and South Africa.

2. Significant Accounting Policies

Basis of presentation

The accompanying unaudited financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States for interim financial statements and with the rules and regulations under Regulation SB of the Securities and Exchange Commission for Form 10-QSB. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements presentation. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary to present fairly of the financial position as of March 31, 2007 and results of operations and cash flows for the three months then ended have been included. These financial statements should be read in conjunction with the financial statements of the Company together with the Company's management discussion and analysis in the Company's Form 10-KSB for the year ended December 31, 2006. Interim results are not necessarily indicative of the results for a full year.

Certain amounts for prior years have been reclassified to conform to 2007 financial statement presentations.

The financial statements include all the accounts of the Company.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates made by management include revenue recognition, allowances for inventory and warranty liability.

New Accounting Pronouncements

Management does not believe that any recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

3. Note Payable

On April 23, 2007, the Company amended the Asset Agreement (and Loan Agreement to provide that the purchase price for the sale of substantially all of the assets of the Company will be paid at the closing and the amount of consideration will vary depending upon when stockholder approval of the transaction is obtained. In the event that stockholder approval is obtained on or before June 30, 2007, the consideration will be $4 million; after June 30, 2007 but on or before July 31, 2007 the consideration will be $3.5 million; after July 31 but on or before August 31, 2007 the consideration will be $3.25 million; and after August 31, 2007 but on or before September 30, 2007 the consideration will be $3 million. Further, the amended agreements extended the date after which purchaser can terminate the Asset Agreement from June 30, 2007 to September 30, 2007.

The amended Loan Agreement also extends, from June 30, 2007 to September 30, 2007, the deadline for the Company to obtain stockholder approval for the asset transaction in order to avoid being obligated to grant the exclusive license to the purchaser in the Asian markets for the Company's ROBODOC and ORTHODOC systems. It also reduces the time, from six months to three months that the Company has to repay outstanding loans in the event that stockholder approval is not obtained. Further, the amended Loan Agreement reduces the obligation of the lender to provide additional funds to the Company from $2.3 million to $350,000, per month, commencing July 1, 2007 and the first day of each successive month thereafter until the earlier of: (i) September 1, 2007 or (ii) such time as stockholder approval has been obtained.

4. Income Taxes

Effective January 1, 2007, the Company adopted the provisions of Financial Accounting Standards Board (FASB) Interpretation No. 48, "Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statement No. 109" (FIN 48). FIN 48 clarifies the accounting for uncertainty in income taxes recognized in the Company's financial statements in accordance with FASB Statement 109, "Accounting for Income Taxes", and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FIN 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

Management has evaluated and concluded that there are no significant uncertain tax positions requiring recognition in the Company's financial statements as of January 1, 2007. The evaluation was performed for the tax years ended December 31, 2003, 2004, 2005 and 2006, the tax years which remain subject to examination for Federal and California purposes as of March 31, 2007.

The Company's policy is to classify assessments, if any, for tax related interest as interest expenses and penalties as general and administrative expenses.

5. Common Stock

During the first quarter of 2007, the Company issued options to purchase 250,000 shares of common stock to employees valued at $7,645. Options to purchase 200,000 shares of common stock are exercisable at $0.04, per share, through January 11, 2012 and 50,000 shares of common stock are exercisable at $0.03, per share, through February 19, 2012

6.Going Concern

The accompanying unaudited financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As of March 31, 2007, the Company had an accumulated deficit of $64,625,489 and negative working capital of $2,023,129. The report of the independent registered public accounting firm on the Company's December 31, 2006 financial statements includes an explanatory paragraph indicating there is substantial doubt about the Company's ability to continue as a going concern.

The Company believes that it has a current plan to address these issues in order to enable the Company to continue operations. This plan includes obtaining additional equity or debt financing, the sale of assets, increasing product sales in existing markets, increasing sales of system upgrades, and further reductions in operating expenses as necessary. Although the Company believes that the plan will be realized, there is no assurance that these events will occur. In the event that the Company is unsuccessful in realizing the benefits of such plan, it is possible that the Company will seek bankruptcy protection. These financial statements do not include any adjustments to reflect the uncertainties related to the recoverability and classification of assets or the amounts and classification of liabilities that may result from an inability of the Company to continue as a going concern.

7. Subsequent events

In April and May 2007 the Company issued options to purchase 200,000, 100,000, and 5,000 shares of common stock to employees, exercisable in five years at $0.035, $0.031, and $0.031, per share.

Item 2. Management's Discussion and Analysis

Forward-Looking Statements

The discussion in this Quarterly Report on Form 10-QSB contains forward-looking statements that have been made pursuant to the provisions of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements are based on current expectations, estimates and projections about the software industry and certain assumptions made by the Company's management. Words such as "anticipates," "expects," "intends," "plans," "believes," "seeks," "estimates," "could," "would," "may" and variations of such words and similar expressions are intended to identify such forward-looking statements. These statements are not guarantees of future performance and are subject to certain risks, uncertainties and assumptions that are difficult to predict; therefore, actual results may differ materially from those expressed or forecasted in any such forward-looking statements. Unless required by law, the Company undertakes no obligation to update publicly any forward-looking statements, whether as a result of new information, future events or otherwise. However, readers should carefully review the risk factors set forth in other reports or documents the Company files from time to time with the SEC, particularly the Company's Annual Report on Form 10-KSB, Quarterly Reports on Form 10-QSB and any Current Reports on Form 8-K.

The following discussion should be read in conjunction with the unaudited financial statements and notes thereto in Part I, Item 1 of this Quarterly Report on Form 10-QSB and with the audited Financial Statements and Notes thereto, together with Management's Discussion and Analysis of Financial Condition and Results of Operations, which are included in the Company's Annual Report on Form 10-KSB for the fiscal year ended December 31, 2006 as filed with the SEC.

Overview

We were incorporated in Delaware in 1990 to design, manufacture, sell and service image-directed, computer-controlled robotic software and hardware products for use in orthopedic surgical procedures. Although we have not received clearance to market the ROBODOC(R) System (ROBODOC) in the U.S., we are permitted to export the system provided certain requirements are met. Products approved for use by European Union member countries and Australia, Canada, India, Israel, Japan, Korea, New Zealand, Switzerland and South Africa, do not require U.S. FDA export approval. We are authorized to sell our robotic systems to international distributors, who in turn can resell the product in their territories. Our international distributors are KTEC in Japan, ROCOM Frontier in Korea and Paramount Impex in India.

Product revenue consists of sales of our principal orthopedic product, the ROBODOC(R) Surgical Assistant System ("ROBODOC"), which integrates the ORTHODOC(R) Presurgical Planner ("ORTHODOC") with a computer-controlled robot for use in joint replacement surgeries. We develop specialized operating software for several implant manufacturing companies. These implant manufacturers contract with us for the development of software for particular lines of new prosthesis to be used with the ROBODOC System.

We currently have no warranty reserves recorded.

Results of operations

We generated net income for the first quarter of 2007 of $69,000, or less than one cent per basic share and less than one cent per dilutive share, compared to net income for the first quarter of 2006 of $973,000 or $0.02 per basic share and $0.01 per dilutive share.

Net revenue

Net revenue of $963,000 in Q1 2007 decreased 57% when compared to $2,256,000 in the first quarter of 2006. The major components of revenue for Q1 2007 were comprised of $100,000 from a system upgrade, $54,000 from repairs and consumables, $58,000 from service contracts and $752,000 from software and implant development compared to $2,070,000 from systems sales, $138,000 from repairs and consumables and $48,000 from service contracts in the first quarter of 2006. The lack of system sales accounted for the largest decrease in revenue and is primarily the result of our current focus to obtain FDA clearance for the U.S. market.

Cost of revenue

Cost of revenue of $203,000 in Q1 2007 decreased 50% when compared to $402,000 in the first quarter of 2006, as a result of the decrease in systems productions and sales during the first quarter of 2007. Cost of revenue was 21% of revenue in Q1 2007 and 18% in Q1 2006, with the decrease in production the fixed cost variable in the cost of revenues equation become more significant in the comparative percentages.

Gross margin

Gross margin of $760,000 decreased 59% during the first quarter of 2007 when compared to $1,854,000 in the first quarter of 2006 and were 79% of revenue in Q1 2007 and 82% of revenue in Q1 2006. The decrease in production during the first quarter of 2007 as compared to the first quarter of 2006 had a larger component of fixed cost which limited our ability to reduce costs below a certain point.

Operating expenses

Operating expenses of $630,000 decreased 29% during the first quarter of 2007 when compared to $887,000 in the first quarter of 2006 and were 65% of revenue compared to 39% of revenue in the first quarter of 2006.

Selling, general and administrative expenses

Selling, general and administrative expense of $353,000 decreased 52% during the first quarter of 2007 when compared to $728,000 in the first quarter of 2006 and were 37% of revenue compared to 32% of revenue in the first quarter of 2006. Selling, general and administrative expense in Q1 2006 included $600,000 to a distributor as commission expense. Without this commission, selling, general and administrative expense would only have been $128,000 or 6% of revenue for Q1 2006 which was due to our limited operations at that time. The G&A expenses on an adjusted basis actually increased by $225,000 or 175% as we began to add permanent staff and reactivate our efforts to obtain FDA clearance.

Research and development

Research and development of $277,000 increased 75% during the first quarter of 2007 when compared to $158,000 in the first quarter of 2006 and were 29% of revenue compared to 7% of revenue in the first quarter of 2006. Although we had very limited research and development activity in the first quarter of 2006, we began to add staff and incur other development costs in our efforts to obtain FDA clearance through the latter part of 2006 and the first quarter of 2007.

Interest expense, net

Interest expense net for the first quarter of 2007 of $59,000 resulted from accrued interest of $68,000 on the prime +1% Novatrix note payable partially offset by $9,000 of interest earned on cash in bank.

Liquidity and Capital Resources

Our cash position is inadequate, and although we have identified potential sources of cash for future operations, there cannot be any assurance that we will receive these cash amounts, or that these cash amounts will be sufficient to assure continuing operations. The report of our Independent Registered Public Accounting Firm on our December 31, 2006 financial statements includes an explanatory paragraph indicating there is substantial doubt about our ability to continue as a going concern. We believe that we have a current plan to address these issues and enable us to continue operations. This plan includes obtaining additional equity or debt financing, the sale of assets, increasing product sales in existing markets, increasing sales of system upgrades, and further reductions in operating expenses as necessary. Although we believe that the plan will be realized, there is no assurance that these events will occur. In the event that we are unsuccessful in realizing the benefits of such plan, it is possible that we will seek bankruptcy protection. The March 31, 2007 unaudited financial statements do not include any adjustments to reflect the uncertainties related to the recoverability and classification of assets, or the amounts and classification of liabilities that may result from our inability to continue as a going concern.

At March 31, 2007, our "quick ratio" (cash and accounts receivable divided by current liabilities), a conservative liquidity measure designed to predict our ability to pay bills, was only .36. It has been difficult for us to meet obligations, including payroll, as they come due, and we expect this situation to continue through 2007.

Net cash used in operating activities was $785,000 for the three months ended March 31, 2007. This resulted primarily from income of $69,000, a decrease in unearned revenue of $810,000, an increase in inventory of $129,000 and an increase in other current assets of $77,000, offset in part by an increase in accounts payable of $48,000, an increase in accrued payroll and related expenses of $16,000 and an increase in accrued liabilities of $81,000.

The decrease in unearned revenue was primarily due to the recognition of unearned warranty revenues deferred from prior periods of $58,000 and the recognition of completed long term development projects of $752,000. The increase in inventory resulted from normal operational requirements for the development process. As a result of our past credit history we have been required by several suppliers to pre-pay or make a deposit on purchases and as a result other assets have increased. The increase in accrued liabilities was primarily the result of accrued interest on the Novatrix note.

Funds provided by financing activities for the three months ended March 31, 2007, were a result of scheduled advances on the Novatrix note.

We expect to derive most of the cash required to support our operations in 2007 through additional loans under the Novatrix note and sales of ROBODOC Systems, as well as from the sale of assets. Assuming the assets are not sold and we grant the license, we may not have enough cash to continue our Robodoc Systems operations and management may have to consider other alternatives. It is critical for us to maintain operations as a going concern in 2007. There can be no assurance that we can continue to convert inventory, collect receivables or raise additional funds on acceptable terms, if at all.

We do not have any material commitments for capital expenditures.

There are no seasonal aspects to our business.

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, liquidity or capital resources that are material to our investors.

Critical Accounting Policies and Estimates

The preparation of our unaudited financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenue and expenses, and related disclosure of contingent assets and liabilities. On an on-going basis, we evaluate the estimates, including those related to bad debts, inventories, warranties, contingencies and litigation. We base these estimates on historical experience and on other assumptions believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. We have discussed our critical accounting policies with our Independent Registered Public Accounting Firm. Actual results may differ from these estimates under different assumptions or conditions.

We believe the following critical accounting policies affect our more significant judgments and estimates used in the preparation of our financial statements:

We recognize revenue from sales of our products upon the completion of equipment installation and training at the end-user's site, except when the sales contract requires formal customer acceptance. Equipment sales with contractual customer acceptance provisions are recognized as revenue upon written notification of customer acceptance, which generally occurs after the completion of installation and training. Furthermore, due to business customs in Japan and the interpretation of Japanese law, all equipment sales to Japan are recognized after customer acceptance, which generally occurs after the completion of installation and training. Revenue related to maintenance and service contracts is recognized ratably over the duration of the contracts.

We periodically evaluate the need for allowances for doubtful accounts for estimated losses resulting from the inability of our customers to make required payments. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required.

The Company writes down the inventory for estimated obsolescence or unmarketable inventory equal to the difference between the cost of inventory and the estimated market value based upon assumptions about future demand and market conditions. If actual market conditions are less favorable than those the Company projected, additional inventory write-downs may be required.

Item 3. Controls and Procedures

(a) Under the supervision and with the participation of management, including our President and Chief Executive Officer and Chief Financial Officer, an evaluation was made of the effectiveness of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) promulgated under the Securities Exchange Act of 1934, as amended. Based upon that evaluation, our President and Chief Executive Officer and our Chief Financial Officer concluded that our disclosure controls and procedures were effective as of the end of the period covered by this quarterly report.

(b) There has been no significant changes in our internal control over financial reporting during the quarter ended March 31, 2007 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Part II. Other Information

Item 1. Legal Proceedings

We are subject to legal proceedings and claims that arise in the normal course of business. We cannot assure that we would prevail in such matters nor can we assure we would have sufficient funds available to satisfy any adverse judgment. Due to the inherent uncertainties of litigation, were there any such matters, we would not be able to accurately predict their ultimate outcome. At May 14, 2007, there were no current proceedings or litigation involving us that we believe if judgment were rendered against us would have a material adverse impact on our financial position, results of operation or cash flows.

Item 6. Exhibits

(a)Exhibits

31.1 Certification Pursuant to Exchange Act Rule 13a-14(a) of Ramesh C. Trivedi
31.2 Certification Pursuant to Exchange Act Rule 13a-14(a) of David H. Adams
32.1 Certification Pursuant to Section 1350 of the Sarbanes-Oxley Act of 2002 of Ramesh C. Trivedi
32.2 Certification Pursuant to Section 1350 of the Sarbanes-Oxley Act of 2002 of David H. Adams

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

INTEGRATED SURGICAL SYSTEMS, INC.

By: /s/ DAVID H. ADAMS

David H. Adams, Chief Financial Officer

May 14, 2007

Exhibit 31.1

CERTIFICATION

I, Ramesh C. Trivedi, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Integrated Surgical Systems, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and I have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the registrant's board of directors:

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Ramesh C. Trivedi
- --

Ramesh C. Trivedi, Chief Executive Officer

May 14, 2007

Exhibit 31.2

CERTIFICATION

I, David H. Adams, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Integrated Surgical Systems, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and I have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the registrant's board of directors:

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ David H. Adams
- --
David H. Adams, Chief Financial Officer

May 14, 2007

Exhibit 32.1

CERTIFICATION

In connection with the Quarterly Report on Form 10-QSB of Integrated Surgical Systems, Inc. (the "Company") for the period ended March 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Ramesh C. Trivedi, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. 1350, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Ramesh C. Trivedi

- ---

Ramesh C. Trivedi, Chief Executive Officer

May 14, 2007

Exhibit 32.2

CERTIFICATION

In connection with the Quarterly Report on Form 10-QSB of Integrated Surgical Systems, Inc. (the "Company") for the period ended March 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, David H. Adams, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. 1350, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ David H. Adams

- ---------------------------------------

David H. Adams, Chief Financial Officer

May 14, 2007