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, 2006

[ ] 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 [ ] No [X]

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 April 12, 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, 2006

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Part I. Financial Information

Item 1. Financial Statements (unaudited)

Integrated Surgical Systems, Inc.
Balance Sheet
March 31, 2006
(Unaudited)

Assets	
Current assets:	
Cash	$ 171,840
Accounts receivable	1,551,918
Inventory	63,153
Other current assets	137,809
Total current assets	1,924,720
Other Assets	15,000
	$ 1,939,720
Liabilities and stockholders' deficit	
Current liabilities:	
Accounts payable	$ 2,117,199
Accrued payroll and related expenses	133,376
Accrued liabilities	98,275
Unearned income	2,231,083
Derivative liability	84,231
Total current liabilities	4,664,164
Note payable	42,000
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	4,874,660
Stockholders' deficit:	
Common stock, $0.01 par value, 100,000,000 shares authorized; 45,084,089 shares issued and outstanding	450,841
Additional paid-in capital	61,924,486
Accumulated deficit	(65,310,267)
Total stockholders' deficit	(2,934,940)
	$ 1,939,720

See accompanying notes to financial statements.

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

	Three months ended March 31, 2006	Three months ended March 31, 2005
Net revenue	$ 2,256,050	$ 1,702,551
Cost of revenue	402,054	214,876
	1,853,996	1,487,675
Operating expenses:		
Selling, general and administrative	728,173	469,940
Research and development	158,339	134,554
	886,512	604,494
Operating income	967,484	883,181
Other income (expense), net	5,024	(3,172)
Derivative liability expense	--	(240,267)
Interest expense net	--	(3,416)
Net income	$ 972,508	$ 636,326
Basic net income per common share	$ 0.02	$ 0.01
Diluted net income per common share	$ 0.01	$ 0.01
Shares used in computing basic net income per share	45,084,089	45,084,089
Shares used in computing diluted net income per share	79,611,958	54,832,776

See accompanying notes to financial statements.

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

	Three months ended March 31, 2006	2005
Cash flows from operating activities:		
Net income	$ 972,508	$ 636,326
Adjustments to reconcile net income to net cash provided by (used in) Operating activities:		
Derivative liability expense	--	240,267
Increase in reserve on inventory	--	100,000
Depreciation	--	2,640
Gain on property and equipment	(5,000)	--
Changes in operating assets and liabilities:		
Accounts receivable	(1,513,963)	(18,531)
Inventory	239,322	40,679
Other current assets	(101,343)	(198)
Accounts payable	351,510	(271,561)
Accrued payroll and related expenses	(683,053)	(363,259)
Accrued liabilities	(7,500)	(20,800)
Unearned income	855,570	(1,566,822)
Net cash provided by (used in) operating activities	108,051	(1,221,259)
Cash flows from investing activities:		
Proceeds on sale of property and equipment	5,000	--
Net cash provided by investing activities	5,000	--
Cash flows from financing activities:		
Payment on note payable	(100,000)	--
Net cash used in financing activities	(100,000)	--
Net increase (decrease) in cash	13,051	(1,221,259)
Cash at beginning of period	158,789	1,324,403
Cash at end of period	$ 171,840	$ 103,144

See accompanying notes to 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 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. Subsequent to March 31, 2005 the Company ceased operations, three of its four directors resigned, and all employees were terminated. The officers of the Company were evaluating the options available to the Company.

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 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. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation of the financial position, results of operations and cash flows for the interim periods 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, 2005. Interim results are not necessarily indicative of the results for a full year.

Certain amounts for prior years have been reclassified to conform with 2006 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.

Derivative Liabilities

Derivative liabilities consisted of: (a) the embedded conversion feature bifurcated from the June 9, 2004 convertible note payable and (b) the warrants in connection with the convertible notes payable. The value of the derivative liabilities are recorded first as a discount on the convertible notes payable and the excess is charged to operations. The discount is being amortized over the term of the note. The derivative liabilities are adjusted quarterly to reflect changes in fair value.

The Company uses the Black-Scholes option price model to value the embedded conversion and the detachable warrants that are recorded as a derivative liability. In valuing the embedded conversion feature and the detachable warrants, at the time they were issued and quarterly thereafter, the Company used the market price of our common stock on the date of valuation, an expected dividend yield of zero, the remaining period or maturity date of the convertible debt feature or detachable warrants and the expected volatility of our common stock.

Stock-Based Compensation

Compensation costs for common stock issued to employees were based on the fair value method and deferred as shareholders' equity until amortized to operations.

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. 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, 2006, the Company had an accumulated deficit of $65,310,267 and negative working capital of $2,739,444. The report of the independent registered public accounting firm on the Company's December 31, 2005 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, 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.

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, 2005 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 sell our robotic systems to international distributors, who in turn resell the product in their territories. Our international distributors are KTEC in Japan, ROCOM Frontier in Korea and Paramount Impex in India.

On August 8, 2006, we filed Form 8-K with the SEC disclosing that we had entered into a $4 million asset purchase agreement to sell substantially all of our assets to Novatrix Biomedical, Inc. in consideration of $4 million as well as a loan agreement with Novatrix pursuant to which Novatrix would loan us an aggregate of $6 million in two tranches of $2.7 million upon the execution of the agreement, and an additional $3.3 million in two tranches upon certain milestones with Novatrix. As required by the loan agreement, we have reached a settlement with over 80% of our outstanding creditors in exchange for 17.6 cents for each dollar owed. The loan agreement further provides that in the event that approval by our stockholders of the asset sale does not occur by June 30, 2007, we will be required to grant an exclusive license in the Asian markets of our ROBODOC Surgical System software to Novatrix in exchange for a one-time royalty payment of $100,000.

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 warranty reserves of $230,000 on products delivered in Q1 2006.

Results of operations

We generated net income for the first quarter of 2006 of $973,000 or $0.02 per basic share and $0.01 per dilutive share compared to net income for the first quarter of 2005 of $636,000 or $0.01 per basic and dilutive share.

Net revenue

Net revenue of $2,256,000 in Q1 2006 increased 32% when compared to $1,703,000 in the first quarter of 2005. The major components of revenue for Q1 2006 were comprised of $2,070,000 from system sales and $138,000 from repairs and consumables and $48,000 from service contracts compared to $3,000 from repairs and consumables, $136,000 from service contracts and $1,563,000 from development revenue in the first quarter of 2005. Although there was no development revenue in the current quarter, this loss of $1,563,000 of revenue, when compared to the same period last year, was more than made up for by the $2,070,000 from the sale of two ROBODOC Systems in the current year.

Cost of revenue

Cost of revenue of $402,000 in Q1 2006 increased 87% when compared to $215,000 in the first quarter of 2005, as 92% of the revenue in the current quarter was from higher cost system revenue and 92% of the revenue from the same quarter one year ago was from lower cost development revenue. Cost of revenue were 18% of revenue in Q1 2006 and 13% in Q1 2005 as the gross sales price of the two ROBODOC Systems sold in the current quarter were at a higher price as they were sold directly to the hospitals and a sales commission was paid to our distributor and charged to selling, general and administrative expense. These two ROBODOC Systems sales differed from our normal process of selling systems directly to our distributor at a lower price without commission being paid.

Gross margin

Gross margin of $1,854,000 increased 25% during the first quarter of 2006 when compared to $1,488,000 in the first quarter of 2005 and were 82% of revenue in Q1 2006 and 87% of revenue in Q1 2005 as the gross price of the two ROBODOC Systems sold in the current quarter were at a higher price, as they were sold directly to the hospital and a sales commission was paid to our distributor and charged to selling, general and administrative expenses.

Operating expenses

Operating expenses of $887,000 increased 47% during the first quarter of 2006 when compared to $604,000 in the first quarter of 2005 and were 39% of revenue compared to 36% of revenue in the first quarter of 2005.

Selling, general andadministrative expenses

Selling, general and administrative expense of $728,000 increased 55% during the first quarter of 2006 when compared to $470,000 in the first quarter of 2005 and were 32% of revenue compared to 28% of revenue in the first quarter of 2005. Selling, general and administrative expense in Q1 2006 included $600,000 to our 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 due to our limited head count.

Research and development

Research and development of $158,000 increased 17% during the first quarter of 2006 when compared to $135,000 in the first quarter of 2005 and were 7% of revenue compared to 8% of revenue in the first quarter of 2005. Although we had very limited research and development activity in the current quarter, the expense reported was almost entirely related to a project that was determined closed in this current quarter.

Other income (expense) net

Other income for the first quarter of 2006 was $5,000 from the sale of a fully depreciated piece of equipment, as compared to other expense in Q1 2005 of $247,000 primarily due to $240,000 of derivative liability expense from the application of the mark to market requirements of FAS 133.

Liquidity and Capital Resources

Our cash position is inadequate, and although we received a cash payment for one ROBODOC System in Q1 2006, and expect payment for another ROBODOC System in Q2 2006, and 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 independent auditors on our December 31, 2005 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, 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, 2006 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, 2006, 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 0.37. It has been difficult for us to meet obligations, including payroll, as they come due, and we expect this situation to continue through 2006.

Net cash provided by operating activities was $108,000 for the three months ended March 31, 2006. This resulted primarily from income of $973,000 and an increase in unearned revenue of $856,000 and accounts payable of $352,000 offset in part from an increase in accounts receivable of $1,514,000 and a decrease in accrued payroll and related expenses of $683,000.

The increase in accounts receivable was primarily due to ROBODOC System sales. The decrease in accrued payroll and other related expenses was primarily from payments made for past due payrolls from a prior year and related accrued benefits. The increase in unearned income primarily is from deposits made on future delivery of systems in production.

Funds used in financing activities was a result of our settlement and installment payments to a accredited investor.

We expect to derive most of the cash required to support our operations in 2006 through sales of the ROBODOC Systems and collection of accounts receivable, as well as through additional financing. It is critical for us to maintain operations as a going concern in 2006. There can be no assurance that we can continue to convert inventory, collect receivables or raise additional funds on acceptable terms, if at all.

At March 31, 2006, we have amounts due to our executive officers of approximately $154,000 in the aggregate, deferred salaries and unreimbursed travel expenses. Approximately $122,000 and $19,000 are included in accrued payroll and related expenses, and accounts payable, respectively, and are due to Ramesh C. Trivedi, our president and chief executive officer. Approximately $11,000 and $2,000 are included in accrued payroll and related expense, and accounts payable respectively, due to Leland Witherspoon, our vice president of research and development.

We anticipate that we will have swings in operating income and loss over the next twelve months depending on the amount of revenue we can generate.

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 accountants. 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 our ability to make payments, additional allowances 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, 2006 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. As we made the final installment payment on the promissory note settlement with La Jolla Cove Investors on April 19, 2006, 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 Trivedi
31.2 Certification Pursuant to Exchange Act Rule 13a-14(a) of David Adams
32.1 Certification Pursuant to Section 1350 of the Sarbanes-Oxley Act of 2002 of Ramesh Trivedi
32.2 Certification Pursuant to Section 1350 of the Sarbanes-Oxley Act of 2002 of David 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

April 13, 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. (the "registrant");

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. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) 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

    d) 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. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of 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
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Ramesh C. Trivedi, Chief Executive Officer

April 13, 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. (the "registrant");

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. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) 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

   d) 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. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of 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

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David H. Adams, Chief Financial Officer

April 13, 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, 2006, 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

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Ramesh C. Trivedi, Chief Executive Officer

April 13, 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, 2006, 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
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David H. Adams, Chief Financial Officer

April 13, 2007