

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

**FORM 8-K/A**  
(Amendment No. 1)

CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): **July 15, 2008**

**INTEGRATED SURGICAL SYSTEMS, INC.**

(Exact name of small Business Issuer as specified in its charter)

**Delaware**

**1-12471**

**68-0232575**

(State or other jurisdiction of incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**401 Wilshire Boulevard, Suite 1020  
Santa Monica, California**

**90401**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code **(310) 526-5000**

N/A

(Former name or former address, if changes since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- G Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- G Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- G Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- G Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 4.01. Changes in Registrant's Certifying Accountant.**

On July 16, 2008, the Registrant engaged Singer Lewak LLP ("Singer Lewak") as the Registrant's new independent registered public accounting firm for the fiscal year ending December 31, 2008. During the Registrant's past two fiscal years, neither the Registrant nor any significant subsidiary has consulted with Singer Lewak regarding any of the matters referenced in Item 304(a)(2) of Regulation S-K.

On July 15, 2008, the Registrant dismissed Raich Ende Malter & Co. LLP ("REM") as its independent registered public accounting firm. The decision to change accountants was approved by the Registrant's board of directors.

No report on the financial statements prepared by REM contained any adverse opinion or disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope, or accounting principles.

During the time REM served as the Registrant's principal accountant, there were no disagreements with REM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of REM, would have caused REM to make reference to the subject matter of such disagreements in connection with its reports on the Registrant during such periods. None of the events as specified in Item 304(a)(1)(v) of Regulation S-K occurred during the period that REM served as the Registrant's principal accountant.

Annexed hereto as an exhibit is REM's letter addressed to the Securities and Exchange Commission agreeing with the disclosures contained herein pursuant to Item 304(a)(3) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

16.1 Letter dated July 18, 2008 from Raich Ende Malter & Co. LLP to the Securities and Exchange Commission.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Integrated Surgical Systems, Inc.  
(Registrant)

Dated: July 23, 2008

By: /s/ Michael J. Tomczak

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Michael J. Tomczak,  
Chief Financial Officer

July 18, 2008

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Commissioners:

We have read the statements made by Integrated Surgical Systems, Inc., as they relate to Raich Ende Malter & Co. LLP, which were filed with the Commission pursuant to Item 4.01, Changes in Registrant's Certifying Accountants, of Form 8-K, as part of the Company's Current Report on Form 8-K dated July 15, 2008. We agree with the statements in Item 4.01 of such Form 8-K in regard to our firm.

Very truly yours,

*Raich Ende Malter & Co. LLP*

Raich Ende Malter & Co. LLP

Independent Registered Public Accounting Firm

July 23, 2008

Dennis C. Hult  
Staff Accountant  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F. Street  
Washington, D.C. 20549

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

Dear Mr. Hult:

We have reviewed your comment letter dated July 22, 2008 to Michael J. Tomczak in respect of the above-referenced filing. On behalf of Integrated Surgical Systems, Inc. (the "Company"), we herewith set forth the response of the Company to the comment contained in your letter. The Company is simultaneously filing a Form 8-K/A to reflect the appropriate change.

1. Response:

On July 16, 2008, the Company engaged Singer Lewak LLP as its new registered accountant. The referenced Form 8-K erroneously referred to "Singer Lewak Greenbaum & Goldstein LLP" instead of "Singer Lewak LLP." Singer Lewak Greenbaum & Goldstein LLP changed its name to Singer Lewak LLP on July 1, 2008. Singer Lewak LLP is fully registered with the Public Company Accounting Oversight Board. The Form 8-K/A accurately reflects the proper name.

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As requested in your letter, the Company hereby acknowledges the following:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

SNOW BECKER KRAUSS P.C.

By: /s/ David R. Fishkin

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David R. Fishkin

cc: Michael J. Tomczak  
Christopher Marlett  
Robert M. Levande  
Jack Becker, Esq.

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