Mail Stop 6010

May 1, 2007

VIA U.S. MAIL

Mr. Marshall L. Mohr Senior Vice President and Chief Financial Officer Intuitive Surgical, Inc. 950 Kifer Road Sunnyvale, California 94086

> Re: Intuitive Surgical, Inc. Form 10-K for the year ended December 31, 2006 Filed February 15, 2007 Form 8-K filed February 1, 2007 File No. 000-30713

Dear Mr. Mohr:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant