

March 14, 2022

Jamie Samath
Chief Financial Officer
INTUITIVE SURGICAL INC
1020 Kifer Road
Sunnyvale, CA 94086

INC

Year Ended December 31, 2021

2022

Re: INTUITIVE SURGICAL

10-K for the Fiscal

Filed February 3,

File No. 000-30713

Dear Mr. Samath:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Life Sciences