FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL								
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* President International Investment Holdings Ltd.	2. Date of Event Requiring Staten (Month/Day/Year 02/07/2007	nent	3. Issuer Name and Ticker or Trading Symbol ACCURAY INC [ARAY]								
(Last) (First) (Middle)			Relationship of Reporting Person(s) to Issuer (Check all applicable) Director X 10% Owner			5. If Amendment, Date of Original Filed (Month/Day/Year)					
1310 CHESAPEAKE TERRACE			Officer (give title below)	Other (specify below)		6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) SUNNYVALE CA 94089						X		y One Reporting Person y More than One erson			
(City) (State) (Zip)											
Table I - Non-Derivative Securities Beneficially Owned											
1. Title of Security (Instr. 4)			eneficially Owned (Instr. 4)			4. Nature of Indirect Beneficial Ownership (Instr. 5)					
Series A Preferred Stock		4,500,000	I		See Footnote ⁽¹⁾						
Series B Preferred Stock		333,333	I		See Footnote ⁽¹⁾						
Series C Preferred Stock		4,000,000	I		See Footnote ⁽¹⁾						
Common Stock		2,166,229	I		See Footnote ⁽¹⁾						
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
1. Title of Derivative Security (Instr. 4) 2. Date Exercisable Expiration Date (Month/Day/Year)			Underlying Derivative Security (Instr. 4) Conve or Exe		Convers	cise Form: (Instr. 5)		Beneficial Ownership			
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivati Security	ive	Direct (D) or Indirect (I) (Instr. 5)				

Explanation of Responses:

1. President (BVI) International Investment Holdings Ltd., or PIIH, is a wholly-owned subsidiary of President International Development Corporation, or PIDC, which is a 61% owned subsidiary of Uni-President Enterprises Corp., or Uni-President, a Republic of China company publicly trades on the Taiwan Stock Exchange. Mr. Tu, one of our directors is the President of PIDC. Thirteen individuals who comprise the Board of Directors and supervisors of Uni-President may be deemed to share dispositive and voting power over the shares owned by PIIH. Each of the thirteen individuals disclaims beneficial ownership of such shares, except to the extent of his or her pecuniary interest therein.

/s/ Lori Rognstad by Power of Attorney

02/07/2007

** Signature of Reporting Person

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned hereby authorizes Robert McNamara and Lori Rognstad of Accuray Incorporated (the "Company"), and Vedran Busija of Latham & Watkins LLP, and each of them individually to execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of the Company, Forms 3, 4 and 5, and any amendments thereto, and cause such form(s) to be filed with the U.S. Securities and Exchange Commission (the "SEC") pursuant to Section 16(a) of the Securities Act of 1934, relating to the undersigned's beneficial ownership of securities in the Company. The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 with respect to the undersigned's holdings of, and transactions in, securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has cause this Power of Attorney to be executed as of this 10 day of January, 2007.

/s/ Ted T.C. Tu

Signature

President (BVI) Internationl Investment Holdings Ltd.

Print Name: