

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM SD**

**SPECIALIZED DISCLOSURE REPORT**

**ACCURAY INCORPORATED**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation or organization)

**001-33301**

(Commission File Number)

**20-8370041**

(IRS Employer Identification No.)

**1310 Chesapeake Terrace  
Sunnyvale, California 94089**

(Address of principal executive offices)

(Zip Code)

**Gregory E. Lichtwardt**

**Executive Vice President and Chief Financial Officer**

**(408) 716-4600**

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2014.

**Section 1 — Conflict Minerals Disclosure**

**Item 1.01 Conflict Minerals Disclosure and Report**

Conflict Minerals Disclosure

This Form SD of Accuray Incorporated (the “Company” or “Accuray”) is publicly available on the Company’s internet website at the following link:  
<http://investors accuray.com/phoenix.zhtml?c=177244&p=irol-sec>.

Reasonable Country of Origin Inquiry

The Company has adopted a Conflict Minerals Policy Statement that sets forth the Company’s commitment to avoid using “conflict minerals” (as defined in Item 1.01 of Form SD) that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or adjoining countries (collectively, the “Covered Countries”), and establishes the Company’s expectation that its suppliers will exercise due diligence on the sources of the conflict minerals used in components they supply to the Company. The Conflict Minerals Policy Statement is available at <http://www accuray.com/legal/conflict-minerals-policy-statement>.

The Company established the framework for its reasonable country of origin inquiry (“RCOI”) by first compiling a list of all the parts contained in its product lines (the “Bill of Materials”). The Company then reviewed the parts listed on the Bill of Materials, all of which were manufactured by third parties. Based on such review and the Company’s knowledge of such parts, the Company identified 57 suppliers with whom it contracted to manufacture parts that potentially contained conflict minerals and limited its RCOI to such 57 suppliers.

The Company engaged a third party consultant to assist in conducting the RCOI. The Company sent the Conflict-Free Sourcing Initiative’s Conflict Minerals Reporting Template to each of the 57 suppliers within the scope of the RCOI. The suppliers’ responses were reviewed by the Company and the consultant for any disclosure indicating that conflict minerals contained in products supplied to Accuray may have originated in the Covered Countries. For those suppliers who were unable to identify all sources of their conflict minerals in a timely manner, the Company requested a statement from such suppliers indicating whether they had any reason to believe that any conflict minerals used in products supplied to the Company originated in the Covered Countries.

Of the 57 suppliers in scope of the RCOI, 11 suppliers indicated that the parts supplied to Accuray did not contain conflict minerals and all of the remaining suppliers indicated either that the conflict minerals in parts supplied to Accuray did not originate in the Covered Countries or there was no reason to believe that any conflict minerals utilized in such parts originated in the Covered Countries.

Conclusion Based on Reasonable Country of Origin Inquiry

Based on its RCOI for the 2014 reporting period, Accuray has no reason to believe that the conflict minerals contained in its product lines may have originated in the Covered Countries. Accordingly, Accuray is not required to file a Conflict Minerals Report.

**SIGNATURE**

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 duly authorized undersigned.

**ACCURAY INCORPORATED**

Date: May 29, 2015

By: \_\_\_\_\_ /s/ Alaleh Nouri  
Alaleh Nouri  
Senior Vice President, General Counsel & Corporate Secretary