

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

ACCURAY INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

20-8370041
(I.R.S. Employer
Identification Number)

**1310 Chesapeake Terrace
Sunnyvale, California 94089**
(Address of Principal Executive Offices including Zip Code)

**Accuray Incorporated 2007 Incentive Award Plan
Accuray Incorporated 2007 Employee Stock Purchase Plan**
(Full Title of the Plan)

Euan S. Thomson, Ph. D.
Chief Executive Officer
Accuray Incorporated
1310 Chesapeake Terrace
Sunnyvale, California 94089
(408) 716-4600

Copy to:
Page Mailliard
Wilson Sonsini Goodrich & Rosati
650 Page Mill Road
Palo Alto, CA 94304
(650) 493-9300

(Name and Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered (1)	Amount To Be Registered (2)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Stock, par value \$0.001 per share	2,066,492(3)	\$6.33(4)	\$13,080,894.36(4)	\$932.67

- (1) In addition, pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Accuray Incorporated Employee Stock Purchase Plan (the "ESPP").
- (2) This Registration Statement shall also cover any additional shares of Common Stock which become issuable under the Accuray Incorporated 2007 Incentive Award Plan (the "2007 Plan") and the ESPP being registered pursuant to this Registration Statement by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of Common Stock.
- (3) Represents (i) 1,500,000 shares of Common Stock issuable under the 2007 Plan and (ii) 566,492 shares of Common Stock issuable under the ESPP.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) and (c) under the Securities Act, on the basis of the

EXPLANATORY NOTE

Accuray Incorporated (the “Company” or the “Registrant”) filed with the Securities and Exchange Commission (the “Commission”) on March 9, 2007, (i) a registration statement on Form S-8 (File No. 333-141194) relating to 9,000,000 shares of Common Stock to be offered and sold under the 2007 Plan and (ii) a registration statement on Form S-8 (File No. 333-141195) relating to 4,000,000 shares of Common Stock to be offered and sold under the ESPP, and on February 5, 2009, the Company filed with the Commission a registration statement on Form S-8 (File No. 333-157120) relating to an additional 1,500,000 shares of Common Stock to be offered and sold under the 2007 Plan and 545,889 shares of Common Stock to be offered and sold under the ESPP (collectively, the “Prior Registration Statements”). The Registrant is hereby registering an additional 1,500,000 shares of Common Stock issuable under the 2007 Plan and 566,492 shares of Common Stock issuable under the ESPP, none of which has been issued as of the date of this Registration Statement.

This Registration Statement relates to securities of the same class as those to which the Prior Registration Statements relate, and is submitted in accordance with General Instruction E to Form S-8 regarding Registration of Additional Securities. Pursuant to Instruction E of Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference and made part of this Registration Statement, except as amended hereby.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents, which were filed with the Commission, are incorporated herein by reference (excluding any portions of such documents that have been “furnished” but not “filed” for purposes of the Securities Exchange Act of 1934, as amended (the “Exchange Act”)):

- (a) The Company’s Annual Report on Form 10-K for the fiscal year ended June 27, 2009, filed with the Commission on September 9, 2009 (File No. 001-33301) (including portions incorporated by reference to the Company’s proxy statement on Schedule 14A); and

2

- (b) The Company’s Quarterly Reports on Form 10-Q for the fiscal quarters ended September 30, 2009, December 31, 2009 and March 31, 2010, filed with the Commission on November 6, 2009, February 4, 2010 and May 6, 2010, respectively (File No. 001-33301);
- (c) The Company’s Current Reports on Form 8-K filed with the Commission on July 21, 2009, September 10, 2009, October 20, 2009, December 15, 2009, January 8, 2010, January 14, 2010, March 17, 2010, April 12, 2010 and April 21, 2010 (File No. 001-33301); and
- (d) The description of the Common Stock contained in the Company’s Registration Statement on Form 8-A filed with the Commission on February 7, 2007 (File No. 001-33301), including any subsequently filed amendments and reports updating that description.

All documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and before the filing of a post-effective amendment stating that all securities offered hereby have been sold or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to be a part of this Registration Statement. Information contained in a Current Report on Form 8-K furnished to the Commission will not be incorporated by reference into this Registration Statement.

Item 8. Exhibits

See Index to Exhibits following the signature page.

Item 9. Undertakings

- (a) The undersigned Registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

- (ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the “Calculation of Registration Fee” table in the effective Registration Statement.

- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the Registration Statement;

/s/ Elizabeth Dávila
Elizabeth Dávila

Vice Chairperson of the Board of
Directors and Director

May 4, 2010

/s/ Robert S. Weiss
Robert S. Weiss

Director

May 4, 2010

/s/ Dennis L. Winger
Dennis L. Winger

Director

May 5, 2010

/s/ Wayne Wu
Wayne Wu

Director

May 5, 2010

/s/ Li Yu
Li Yu

Director

May 4, 2010

INDEX TO EXHIBITS

EXHIBIT

5.1	Opinion of Wilson, Sonsini, Goodrich & Rosati, Professional Corporation.
10.5(1)	Accuray Incorporated 2007 Incentive Award Plan and forms of agreements relating thereto.
10.6(1)	Accuray Incorporated 2007 Employee Stock Purchase Plan and forms of agreements relating thereto.
23.1	Consent of Wilson, Sonsini, Goodrich & Rosati, Professional Corporation (included in Exhibit 5.1).
23.2	Consent of Grant Thornton LLP, independent registered public accounting firm.
24.1	Power of Attorney (contained on signature page hereto).

(1) Incorporated by reference to the same numbered exhibit to Amendment No. 4 to Registrant's Registration Statement on Form S-1 filed with the Securities and Exchange Commission on February 5, 2007 (No. 333-138622).

May 6, 2010

Accuray Incorporated
1310 Chesapeake Terrace
Sunnyvale, CA 94089

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 to be filed by you with the Securities and Exchange Commission on or about May 6, 2010 (the "Registration Statement") in connection with the registration under the Securities Act of 1933, as amended, of 1,500,000 shares of your Common Stock under the 2007 Incentive Award Plan and 566,492 shares of your Common Stock under the 2007 Employee Stock Purchase Plan (collectively the "Shares"). As your legal counsel in connection with this transaction, we have examined the proceedings taken and proposed to be taken in connection with the issuance and sale of the Shares pursuant to the 2007 Incentive Award Plan and 2007 Employee Stock Purchase Plan (collectively the "Plans").

It is our opinion that the Shares, when issued and sold in the manner described in the Plans and pursuant to the agreements that accompany the Plans, will be legally and validly issued, fully-paid and non-assessable.

We consent to the use of this opinion as an exhibit to the Registration Statement, and further consent to the use of our name wherever appearing in the Registration Statement and any amendments thereto.

Sincerely,

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

/s/ Wilson Sonsini Goodrich & Rosati

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated September 8, 2009 with respect to the consolidated financial statements and internal control over financial reporting of Accuray Incorporated and subsidiaries included in the Annual Report on Form 10-K for the year ended June 27, 2009, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference in the Registration Statement of the aforementioned reports.

/s/ Grant Thornton LLP
San Francisco, California
May 6, 2010
