

DIVISION OF CORPORATION FINANCE UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

December 16, 2010

Euan S. Thomson, PhD President and Chief Executive Officer Accuray Incorporated 1210 Chesapeake Terrace Sunnyvale, California 94089

> Re: Accuray Incorporated Form 10-K for the fiscal year ended June 30, 2010 Filed on September 1, 2010 File No. 001-33301

Dear Dr. Thomson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio Accounting Branch Chief